

THE BRITISH ASSOCIATION OF UROLOGICAL SURGEONS LIMITED

England & Wales · Charity number 1127044

Details

Other names BAUS

Status Registered

Legal form Charitable company

Company number [06054614](#)

Registered 2008-12-04

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

Contact

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Activities

Objects: TO PROMOTE THE HIGHEST STANDARD IN THE PRACTICE OF UROLOGY FOR THE BENEFIT OF PATIENTS BY FOSTERING EDUCATION, RESEARCH AND CLINICAL EXCELLENCE.

Activities: The Association exists to promote the highest standard in the practice of urology for the benefit of patients by fostering education, research and clinical excellence through the dissemination of information.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, 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:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED, IN PRACTICE
- Ethiopia
- Ireland
- Northern Ireland
- Scotland
- Tanzania
- Zambia
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,285,431	£2,154,804	£3,777,973	9
2023-12-31	£2,186,770	£1,975,904	£3,594,284	8
2022-12-31	£1,864,148	£1,848,512	£3,185,740	9
2021-12-31	£1,270,824	£1,075,218	£3,453,168	10
2020-12-31	£954,279	£980,493	£2,955,146	9

Trustees

Name	Role	Appointed
Ananda Guha		2026-06-15
Gareth Collett		2026-06-15
Ian Gargan		2026-06-15
Joe Philip		2021-06-23
Mahua Sahu		2025-01-01
Mohammad Belal		2023-06-20
Muhammad Shabi Ahmad		2023-06-20
Robert Calvert		2025-06-16
Suresh Venugopal		2025-06-16
Tharani Nitkunan		2025-01-01

THE BRITISH ASSOCIATION OF UROLOGICAL SURGEONS LIMITED

England & Wales - Charity number 1127044

Accounts

The British Association of Urological Surgeons Limited

Annual Report and Financial Statements

31 December 2024

Charity Registration Number 1127044

Company Limited by Guarantee

Registration Number 06054614 (England & Wales)

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Reference and administrative details of the Society, its trustees and advisers

President	J Cresswell (until 26 June 2024)
President	I Pearce (from 26 June 2024)
Vice President	I Pearce (until 26 June 2024)
President Elect	J Philip (from 26 June 2024)
Vice President Membership	I Shergill
Deputy Vice President Membership	M S Ahmad
Vice President Education	J Philip
Deputy Vice President Education	M Belal
Co-opted Trustees	S F Willis (until 31 December 2024) L Dodgshon
Registered/Principal office	The Royal College of Surgeons England 38 - 43 Lincolns Inn Fields London WC2A 3PE
Charity registration number	1127044
Company registration number	06054614
Auditor	Buzzacott Audit LLP 130 Wood Street London EC2V 6DL
Bankers	National Westminster Bank Plc Corporate Central Banking 5 -10 Great Tower Street London EC3P 3HX
Investment managers	CCLA Investment Management Limited Senator House 85 Queen Street London EC4V 4ET

Trustees' report 31 December 2024

The Trustees, who are also the directors of the charitable company for the purposes of company law, are pleased to present their annual report with the financial statements of The British Association of Urological Surgeons Limited (BAUS or The Association) for the year ended 31 December 2024.

This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out therein and comply with the charitable company's Articles of Association, applicable laws, Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) second edition, effective from accounting periods commencing 1 January 2020 or later.

Objectives and activities

Charitable objectives

The charitable objective for which the charity was established is:

To promote the highest standard in the practice of urology for the benefit of patients by fostering education, research and clinical excellence.

Urology deals with specific diseases and disorders of the male genitourinary and female urinary tract and urologists are medical and surgical specialists who treat men, women and children with kidney, bladder, prostate and urinary problems, covering benign and malignant disease. Urologists also care for men's sexual and reproductive health.

In order to meet the charitable objective, the Trustees of the Association have set an overall goal for BAUS to do everything in its powers to support education, research and clinical excellence in urology.

In practice, the Association promotes and arranges scientific meetings and events covering every aspect of the practice of urology. The Association supports the education of urologists through courses, online learning, specialty focused meetings and a three-day annual scientific congress. The Association undertakes targeted audits to highlight and disseminate information about potential improvements in patient pathways and care. The charity also produces patient information leaflets relating to urological conditions and operations.

The Association's primary objectives in 2024 were to:

- ◆ focus on membership recruitment and retention, reviewing the range of membership benefits and pricing models.
- ◆ deliver a full calendar of events including educational courses, targeted sub-specialty meetings and a three-day annual scientific meeting.

Objectives and activities (continued)

Charitable objectives (continued)

- ◆ continue to review its education offering to ensure it continued to be relevant, accessible and valued by those who access it.
- ◆ continue to develop and promote best practice service models through audit and quality improvement and where appropriate by working with and giving input to other organisations such as GIRFT and NICE.
- ◆ engage in discussions and activities to better support the urological workforce including training guidance, recruitment and retention.
- ◆ develop a targeted strategy for communications to ensure they are fit for purpose and review current digital platforms to inform the development of a coordinated digital strategy.
- ◆ work on fully implementing the 10-Point Action Plan around widening participation with the aim of embedding the goals across the activities of the Association so that BAUS is an organisation that attracts membership from the widest group of clinicians and healthcare professionals and makes the specialty attractive to all.
- ◆ publish a Code of Conduct to be displayed at all BAUS meetings and events.

Public benefit

The Trustees have taken the Charity Commission's general guidance on public benefit into consideration in preparing their statements on public benefit contained within this Trustees' Report.

Benefits and beneficiaries

As stated above, in accordance with its charitable objectives, the Association strives to support education, research and clinical excellence in the specialty of urology. In so doing it seeks to improve the quality of medical care for the benefit of patients. The charity's ultimate beneficiaries are therefore patients, and benefits to patients are provided through advancing knowledge of, practice in and setting standards for, the specialty.

Urologists treat a broad spectrum of conditions across all age groups but, particularly with an ageing population, demand for care has been steadily increasing. Urologists and their teams treat three of the ten commonest cancers, prostate, kidney and bladder, as well as a wide range of benign conditions such as lower urinary tract symptoms (which affects 35-40% of men over 55 years of age), urinary tract stones and incontinence. BAUS provides ongoing professional and educational support to urologists to assist them in delivering high standards of care to their patients.

Achievements and performance

In 2024, the Association delivered twelve face-to-face events (F2F), BAUS remains the key provider of education and professional development for all doctors working in the field of urological surgery.

Association membership was 2,430 in January 2024 rising to 2,517 in November 2024 (2,409 in 2023). At the present time, 73% (960 out of 1,319) of the substantive consultant urologists in the UK are BAUS members.

Events and activities

Annual Scientific Meeting

The Annual Scientific Meeting (ASM) was held in Birmingham on 24-26 June 2024. This is the largest event BAUS organises, and it was attended by 1,200 delegates (1,138 in 2023) with a further 213 virtual registrations (245 in 2023). In total 1,413 delegates registered for the meeting, (1,383 in 2023).

Nine on site **skills courses** were offered overall. There were 161 places available on the skills courses and nine of the ten courses were sold out in advance with a total of 155 attendees (121 attendees for seven courses in 2023). In 2024 eight on site **teaching courses** were also offered with a total of 432 places available, 208 were booked and 199 attended. Four **virtual teaching courses** were offered with a total of 135 views ranging from 29-42 per course (in 2023 91-304 for online courses with 1,357 views).

386 abstracts were submitted for consideration for inclusion in the Annual Scientific Meeting (395 in 2023), of which 146 (38%) were accepted for presentation at the meeting (116 in 2023, 29%). In order to increase the acceptance rate and facilitate engagement in the meeting, more poster sessions and posters accepted for display will be included in the 2025 meeting.

All delegates were sent an online review form after the meeting and 635 or 44.9% of active participants (501 / 36% in 2023) returned comments which were generally helpful and constructive and help to inform future programme planning. 92% of those commenting confirmed attendance at the BAUS meeting helped them to keep up to date with their practice.

"Educational need and social as well as networking. Great to meet past trainees who has made it to the consultant careers."

"President Jo Cresswell and the way she conducted the whole meeting and engaged with everyone!"

"The inspiration speech of every speaker"

"I felt there was a gear change in valuing our diversity and being respectful of one another and our patients."

"Excellent speakers, motivating, uplifting and inspiring."

"Learning about new equipment/ technology at the exhibition".

Achievements and performance (continued)

Events and activities (continued)

Annual Scientific Meeting (continued)

In 2024 BAUS offered eight sponsorship packages, and seven sponsorship packages were sold (eight in 2023). In addition to these seven sponsors there were 60 exhibiting companies (51 in 2023), all available exhibition space was sold. Overall meeting sponsorship was 18% up on 2023.

Section meetings

The **Section of Endourology annual meeting** was held on 11-12 September 2024 at the Royal College of Physicians Edinburgh attended by 166 urologists (200 delegates in 2023). There were 16 exhibiting companies. 83 / 50% of the delegates (77 / 46.6% in 2023) returned feedback on the meeting.

"I have been attending from its inception. Covers an area of my interest"

"Opportunity to meet with like-minded urologists and always find meeting educationally valuable"

"As usual the best meeting of the urology calendar".

The **Section of Oncology annual meeting** was held on 14-15 November 2024 at the East Midlands Conference Centre, Nottingham attended by 206 delegates (234 in 2023). There were 20 exhibiting companies. 94 / 45.6% of the delegates (94 / 40% in 2023) returned feedback on the meeting.

"Always very good. Specialist, scientific, snappy."

"Fascinated with recent developments of Oncology Horizons"

"Wonderful scientific program"

"Best meeting of the year".

The **Section of Trainees (BSoT)** held their biennial meeting on 11-12 March 2024 at Bridgewater Hall, Manchester, attended by 122 delegates (105 in 2023) and supported by 5 exhibiting companies. 49 / 40.2% of delegates returned feedback on the meeting.

"I thought this was a fantastic conference - first time going and will definitely be back! A very relevant mix of topics for Urology SpRs and gained something from every talk. Thank you very much to the committee and sponsors."

"The variety of topics- especially the non urological ones were the best"

"For trainees, by trainees. Support for my fellows and colleagues".

Achievements and performance (continued)

Events and activities (continued)

Section meetings (continued)

In September 2024 the Section of Endourology ran the **Residential Operative Course** at St George's Hospital, London. This intensive three-day course is limited to four delegates and is for senior trainees in their final year, post FRCS (Urol), who are aiming to be appointed to a Consultant post with a subspecialty interest in endourology. Those completing the course can apply for a £1,500 travelling scholarship to support a visit to an endourological centre of excellence. Delegates reported that the course was an excellent opportunity for trainees to further their technical skills with input and guidance from an expert faculty.

The **Core Urology course** runs annually and is targeted at surgical trainees who have just started, or are thinking about pursuing, higher specialist training in urology. The course was run face to face on 23-26 January 2024 at College Court, Leicester, with 45 registrations (60 registrations in January 2023 for a hybrid face to face and online course). The course was organised for the first time by Mr Kasra Saeb-Parsy, who took over as Course Director from Miss Anna O'Riordan. 55 / 91.7% (55 / 92 % in 2023) of the delegates returned feedback.

"Loved the venue. All the presenters were phenomenal. All the lectures were really great and massively helped in building my understanding of the topics further."

"Mr Parsy and his team have done a fantastic job organising such a brilliant course. The venue and catering was outstanding. I would highly recommend this course to my colleagues and juniors."

"Extremely helpful session. Good ST3 prep. Nice atmosphere for constructive feedback."

"I really enjoyed the Viva session. It allows me to learn from other candidates. Mr Kasra is also a great facilitator and he gave very useful constructive feedback which I find it essential in prepping for national selection interview."

The **FRCS Urology examination** is run by the Joint Intercollegiate Exam Board (JCIE) and success is a mandatory requirement for completion of specialist training which ultimately leads to entry on the GMC's Specialist Register, a requirement for appointment as a consultant. The examination is usually held twice each year and the BAUS FRCS (Urol) Revision Courses are held 4-6 weeks before each sitting and are run over five days.

In March 2024 the course was held at CentrED at ExCel, London with 77 participants (66 in Birmingham in 2023).

The second revision course was at College Court, Leicester in September 2024 with 52 participants (56 in 2023 in Leicester).

Achievements and performance (continued)

Events and activities (continued)

Section meetings (continued)

41 / 53% of the delegates returned feedback on the March course and 26 / 50% of the delegates completed feedback on the September course.

"Exceptional course. Learnt a lot. Sian was a star and should be commended"

"Thanks to all. Brilliant course. So helpful in exam preparation"

"The course was very well-organized".

"The course organisation was at top level."

"Viva sessions from faculty who had sat the exam within the last 5 years was the most useful."

Skills courses

The collaboration with KARL STORZ runs a series of skills courses utilising the facilities at the KARL STORZ Training & Technology Centre (TTC), Slough. BAUS organises the faculty, determines the content and registers delegates and both parties collaborate to ensure there is good coordination and optimisation of access to skills training.

Two ureteroscopy courses were run in May and November with 21 and 20 delegates respectively (16 and 21 in 2023) and two endoscopic skills courses were run in May and December with 22 and 18 delegates respectively (19 and 22 in 2023). One PCNL course was run in December in 15 registrations.

Webinars

There were 5 webinars that took place in the BAUS Sponsored Innovations in Urology Series in 2024. The average number of registrations for the webinar was 165, with an average of 57 delegates joining live and 84 watching the recording post webinar. Topics covered; Urology and oncology partnerships, HoLEP for optimal prostate enlargement treatment, TFL drive applications in surgery, Advances in the management of urethral stricture, and BPH pathway transformation.

Audit

There is a rolling programme of BAUS snapshot audits, with clear criteria for assessment of audit proposals based on safety, efficacy and accessibility criteria. The audits are developed by the Sections with the support of the Audit Steering Group (ASG) and BAUS Programme Manager. Audits are selected to address common problems where differences in practice are perceived and where changes in practice can benefit patients but do not exclude rarer conditions where, for example, unwarranted variation has been highlighted by the NHS Getting It Right First Time (GIRFT) programme. The audit programme aims to cover the breadth of urology, offering the potential for all urological units in the UK to participate. The metrics are patient-focused, and the data collection and submission processes are designed to maximise case ascertainment. National data is reported but the focus of the audits is to provide individual feedback to units for benchmarking and quality improvement.

Achievements and performance (continued)

Audit (continued)

The audits appear on the annual NHSE Quality Accounts List, which helps drive compliance and ensures integration into Trust governance processes for scrutiny of the results and generation of an action plan if required. There are case studies available to urologists from the audits which demonstrate how individual unit feedback to urology units has been a catalyst for driving changes in practice and service improvement. Local re-auditing is promoted through provision of audit templates and supporting documentation and guidance, thereby closing the audit loop.

Nephrostomy Audit

Unit-level anonymised data was collected on all patients undergoing primary insertion of nephrostomy for an infected, obstructed kidney in the emergency setting between 1 October and 30 November 2023 inclusive. Data submission took place between 1 and 28 February 2024 inclusive. Sepsis due to an infected obstructed kidney is a serious urological emergency that needs prompt and appropriate management. Although there is consensus on diagnosis and immediate resuscitation of the patient, provision for further management of draining the infected obstructed kidney is not uniform across the different hospitals depending on availability of on-call interventional radiology service. Centralisation of vascular services will impact further on appropriate and timely access to interventional radiology for management of patients requiring nephrostomy insertion. The aim of the audit was to identify variation in the nephrostomy pathway and its effect on patients. 688 complete datasets were captured from 105 units in the UK. The preliminary results were presented at the BAUS Annual Scientific Meeting in June 2024 and further analysis of the data was presented at the Section of Endourology Annual Meeting in September 2024. The national summary results were uploaded onto the BAUS website and individual unit reports were sent to all participating units. The results were shared with Interventional Radiologists and GIRFT with the aim of a collaborative approach to improving the nephrostomy pathway.

The Impact of Diagnostic Ureteroscopy on Radical Nephroureterectomy and Compliance with Standard Care (I-DUNC) Audit

Unit-level anonymised data was collected on all patients undergoing radical nephroureterectomy (RNU) for suspected urothelial cancer (UTUC) between 1 July 2022 and 31 July 2023, and subsequent follow-up data including the number of patients who had post-RNU bladder mitomycin-C (MMC) and the number of patients receiving adjuvant chemotherapy for T2 or higher disease. Data submission took place between 1 April and 30 April 2024 inclusive. UTUC requires timely and accurate diagnosis and treatment. RNU is the surgical standard of care for patients with suspected UTUC but there is currently no consensus on the best diagnostic evaluation strategy for these patients.

The aims of the audit were to assess national practices for diagnostic evaluation of patients with suspected UTUC and the impact of diagnostic ureteroscopy on the outcomes of RNU and evaluate national compliance with standard-of-care practices such as MMC administration and adjuvant chemotherapy in T2 or higher disease. 877 complete datasets were captured from 70 units in the UK. The preliminary results were presented at the BAUS Annual Scientific Meeting in June 2024 and further analysis of the data was presented at the Section of Oncology Annual Meeting in November 2024. The national summary results were uploaded onto the BAUS website and individual unit reports were sent to all participating units.

Achievements and performance (continued)

Audit (continued)

The Impact of Diagnostic Ureteroscopy on Radical Nephroureterectomy and Compliance with Standard Care (I-DUNC) Audit (continued)

BAUS hosted a webinar in October 2024 to disseminate the findings to other relevant stakeholders and to facilitate discussion. Development of a UTTCC pathway guide was commissioned by GIRFT on the strength of the evidence provided by the audit.

Environmental Lessons Learned and Applied to the Bladder Cancer Care Pathway (ELLA) Audit

Unit-level anonymised data was collected on all patients with new diagnoses of bladder tumour who underwent TURBT between 1 April and 31 May 2024. Data submission took place between 1 and 30 November 2024 inclusive. Data was also collected on the bladder service configuration in UK units via a one-off unit survey. Climate change is a global emergency, and healthcare is responsible for 5% of global greenhouse gas emissions. The NHS has a net zero greenhouse gas emissions target of 2045. Achieving this goal will involve adaptation and innovation throughout healthcare. GIRFT has developed guidance for the bladder cancer pathway, aimed at showing healthcare teams how they can quickly realise significant greenhouse gas emission reductions. The audit aimed to assess and identify variations in practice related to the most important GIRFT decarbonisation recommendations for the bladder cancer care pathway across the UK and estimate hospital level excess greenhouse gas emissions compared to optimal 'low carbon' practice. The preliminary results of this audit will be presented at the BAUS Annual Scientific Meeting in June 2025 and at the Section of Oncology Annual Meeting in November 2025.

Penile Fracture (SNAP) Audit

This audit was launched in September 2024. Unit-level anonymised data will be collected on all patients undergoing surgical repair for a suspected or confirmed penile fracture between 1 April 2023 and 31 March 2024. Data submission will take place from 1 March to 31 March 2025 inclusive. Penile fracture remains a rare and unique urological emergency with high rates of erectile dysfunction, curvature and pain if not managed promptly. With changes and advances in centralisation and imaging the current state of national practice remains unclear. The aims of this audit are to collect data on the presentation, investigations, management and outcomes of patients undergoing a surgical repair for penile fracture and to determine variations in pathways and treatment received. The preliminary results of this audit will be presented at the BAUS Annual Scientific Meeting in June 2025.

Two future audits were approved by the Audit Steering Group for development and piloting by the Section of Oncology and the Section of Female Reconstructive Urology respectively.

Achievements and performance (continued)

Audit (continued)

National Consultant Information Programme (NCIP) - Urology Vanguard

BAUS continued its partnership with NCIP to provide urologists with access to routinely collected data in a format which gives them high quality supporting information for appraisal and professional development and enables local and national benchmarking to help improve quality and patient safety. All consultant urologists in England have access to their individual and unit level data in the NCIP portal. There are 35 urology dashboards in the tool and urologists also have access to the stress incontinence and paediatric urology dashboards in the Gynaecology and Paediatric Surgery portfolio if they undertake these procedures. In 2024, BAUS promoted use of the NCIP and Model Health System (MHS) data portals and support materials such as webinars and FAQs to urologists through a variety of mechanisms: the BAUS Sections, the BAUS Regional Representatives, BAUS website, BAUS Weekly Newsletter/web-app, and BAUS provided the facility for NCIP to host a helpdesk at the BAUS Annual Scientific Meeting.

BAUS also continued work with GIRFT on the co-development and publication of coder and clinician guidance for a range of urological procedures to improve the conformity of coding nationally, which is available on the BAUS and GIRFT websites.

NCIP applies to England only but BAUS is supporting its members in the devolved nations by sharing learning from the Association's collaboration with NCIP that can be applied to data collection projects in Wales, Scotland and Northern Ireland.

Other activities

Workforce

BAUS has undertaken annual workforce surveys since 2009 and uses the information to contribute to discussions on workforce planning and identify longitudinal workload trends. The report on the 2023 data was published in June 2024. In addition to the BAUS census data, the report drew on information from the General Medical Council (GMC), NHS Digital, the Joint Committee on Surgical Training and the Specialist Advisory Committee (SAC) in Urology. The 2024 report included regional data to show the number of urologists per head of population demonstrating a marked variation across the country.

Essay and Audit Competitions

BAUS aims to raise the profile of the specialty amongst medical students, to encourage junior doctors to consider a career in urology and to inspire the next generation of urologists to engage with the Association. To this end BAUS runs an essay competition for medical students and an audit or quality improvement project competition for Foundation Year and Core Trainees (FY & CTs).

In 2024, 44 submissions were received for the essay competition (17 in 2023); the title set was **""What is the role of Artificial Intelligence in Urology at present and what does the future hold?"**

Achievements and performance (continued)

Other activities (continued)

Essay and Audit Competitions (continued)

In 2024, 15 submissions were received for the audit competition (17 in 2023). The national winners were invited to attend the Annual Scientific Meeting and were invited to present their work in the Medical Student session and Core Trainees session at the meeting. Prizes and certificates were presented to the winners.

BAUS Medals and Awards

The Medals and Awards Committee includes BAUS Trustees, Council Members, Committee Members and previous medal winners. Nominations were opened in September 2023 and were considered by the Committee. The winners were presented with their awards at the BAUS Annual Meeting in June 2024. The 2024 winners were:

- ◆ St Peter's Medal for 2024 – Professor Shamim Khan
- ◆ St Paul's Medal for 2024 – Dr Sanjay Kulkarni
- ◆ BAUS Gold Medal for 2024 – Miss Jean McDonald
- ◆ Karl Storz - Harold Hopkins Golden Telescope Award 2024 – Professor Hashim Ahmed
- ◆ John Anderson Award 2024 – Mrs Suzie Venn
- ◆ Certificate of Distinction 2024 – Mr Rob Feasey (Karl Storz)

Widening Participation

In July 2021 BAUS published its 10-point action plan around widening participation. The aim is to embed the goals across the activities of the Association so that BAUS is an organisation that attracts membership from the widest group of clinicians and healthcare professionals and makes the specialty attractive to all.

The Widening Participation Working Group, which includes two Trustees and reports directly to the Board, held several meetings in 2024 and progressed a number of workstreams. Data collection is an ongoing priority to help BAUS understand the diversity of the membership and those holding leadership roles within BAUS. Currently BAUS have collected 51% of active members' data. BAUS Committee Members' current data shows that 31% are female and 69% are male.

In all meetings and conferences there was a drive to ensure that the faculty invited to participate in sessions represented a diverse and inclusive range of urologists. At the 2024 BAUS Annual Meeting there were 33% of female and 67% of male Chairs and Speakers.

In its ten-point action plan BAUS had committed to developing a code of conduct for meeting chairs and panellists to follow in order to avoid inappropriate comments and bystander apathy and this was piloted at the Section of Oncology meeting in November 2023 and was rolled out to all meetings in 2024.

Point 6 of the Plan was to prime the pipeline for leadership into BAUS roles. During 2023 the working group developed plans for a shadowing scheme to allow members, at any stage of their careers, to gain a deeper understanding of the functions of BAUS's committees. The pilot was rolled out late in 2024 and is ongoing.

Achievements and performance (continued)

Other activities (continued)

BAUS Digital and Communications Strategy

The BAUS Digital Working Group and Light Media (external IT provider) continued to work closely together throughout the first half of 2024 to ensure that development of the Web App was finalised in time for launch at the ASM in June 2024, along with the 'new look' BAUS website. Training regarding usage and the potential for the Web App to enhance communication was provided to multiple stakeholders including the BAUS HQ Team, Section and Regional representatives and Trustees. Feedback was incorporated, where appropriate, throughout this process.

Launch materials were developed in collaboration with Light Media. The Digital Working Group collaborated with Sections and Regions in the lead up to the ASM to ensure that a programme of content-development was in place, ready for roll-out at the ASM. The Web App was successfully launched at the ASM and made available to all BAUS members, with the provision of on-site support for those who required help in downloading it etc. Numerous 'Talking Heads' videos were recorded on site by Section and Regional representatives and by key faculty members - all of which were edited and pushed out via the Web App during the meeting. The Light Media team and key BAUS personnel successfully managed all on site queries regarding the Web App and the launch was achieved both on time and on budget.

The BAUS communications strategy continued to develop alongside the above activities, with key consideration of the resources required to successfully drive content via the Web App moving forwards. As a result, a case was made to Trustees for the recruitment of a Communications Manager, which was subsequently approved. Ongoing improvements were made to the BAUS Weekly Newsletter. The management of any issues associated with using the Web App was undertaken by Light Media and a monthly report was developed to report back to Trustees/other key stakeholders. A Communications Dashboard was developed to better understand member interaction with the Web App/website. Both these documents are reviewed on an ongoing basis by the BAUS Communications Manager and allow for the success of new initiatives to be evaluated.

Work in this area continues to evolve to ensure that the Web App becomes the channel of choice for members wishing to access succinct, timely and, importantly, personalised information regarding BAUS.

Urolink

Urolink works with a number of centres, mainly in East and Central Africa, to support the development of urological services.

There were a number of visits and workshops undertaken in 2024 including the following:

Suzie Venn ran the first Urogynaecological workshop in Lilongwe in February 2024. Over 5 days, a series of activities, formal teaching, operating and setting up of a urodynamics machine were carried out. After the visit there are plans to hold monthly urogynae MDTs between the UK and Malawi, and the team plan to revisit KCH in a year's time.

Achievements and performance (continued)

Other activities (continued)

Urolink (continued)

Shekhar Biyani conducted a scoping visit to Mengo Hospital in Kampala in March 2024, Shekhar and his colleagues made great progress and had solid discussions with a very receptive management team and medical director about provision of a urological service.

Nick Campain conducted a scoping visit to Ndola Teaching Hospital, Zambia, in April 2024. Nick was able to evaluate the needs, the capabilities and the future requirements of the Ndola Teaching Hospital (NTH). He left with very positive impressions of how Urolink could assist in the development of this centre due to the dynamism and positive attitudes of both the consultants leading the service, and the enthusiasm of the younger surgeons who were delivering the service there. This has led to the adoption of Ndola as another Urolink centre.

Will Finch and Matt Trail made their first visit to Hawassa in Ethiopia for the percutaneous stone surgery workshop to build the experience of the local team in PCNL, and endoscopic management of upper tract stone disease. Over four days, with Graham Watson's, Shekhar Biyani's and Steve Payne's help, they undertook 11 percutaneous procedures, of differing levels of complexity, resulting in complete success for 9 patients.

Ethiopian surgeon, Tilaneh Leyah, together with Shekhar Biyani, organised a simulation bootcamp about urological emergencies for general surgical residents at HUCSH (Hawassa University Comprehensive Specialized Hospital). They presented a comprehensive programme of knowledge-based teaching and practical simulation of the management of ureteric injuries, testicular torsion, priapism and penile fracture. It is hoped that this course may become endorsed by COSECSA (College of Surgeons of East, Central & Southern Africa) to help disseminate good urological practice to the many general surgeons who are seeing urological patients in their country's emergency setting.

Paul Anderson and Suzie Venn travelled to KCMC to deliver a reconstructive workshop to help mentor and upskill the local team in complex posterior urethral surgery as well as less complicated anterior urethral reconstruction. 15 cases, including a very complex posterior urethral injury presenting with a fistula in the thigh, were undertaken in the week.

Detailed reports on all activities are included on the Urolink pages on the BAUS website.

Financial review

Financial results of activities and events

The Association's finances remain stable. In 2024 there was an operating surplus of £130,627 (2023 – surplus of £210,866), against a budgeted deficit of £70,345. With total income of £2,285,431 and total expenditure of £2,154,804.

The direct surplus from the 2024 Annual Scientific Meeting (ASM) was £233,563 (2023 - £237,588), with income from the meeting at £971,920 (2023 - £909,802). Expenditure on the meeting was £738,357 (2023 - £672,214).

Financial review (continued)

Financial results of activities and events (continued)

BAUS continued to deliver a full programme of educational events in 2024, generating a direct surplus from its educational activities (Office of Education and journal income less associated expenditure) of £18,406 (Office of Education income £186,109; expenditure £151,957; journal income £87,050; expenditure £102,796).

The Section of Oncology and Section of Endourology annual meetings generated a surplus of £41,249 and a deficit of £(2,420) respectively (Oncology income £116,445; expenditure £75,196. Endourology income £93,874; expenditure £96,294).

The Industry Sponsored Webinars programme in 2024 brought in £32,850 of income, with expenditure of only £2,800, yielding a surplus of £30,050.

In 2024, subscription income was £618,063 (2023 - £580,418), accounting for 27% of the Association's income, maintaining the proportion from the previous year. (27% in 2023, 30% in 2022 and 46% in 2021)

Reserves policy and financial position

The "free reserves" of BAUS at 31 December 2024, calculated as total general funds less the value of intangible and tangible fixed assets, amounted to £3,268,881 (2023 - £3,185,919).

The Annual Scientific Meeting (ASM) accounted for 43% of BAUS's income (same as 2023) and 34% of expenditure (2023 – 36%). Given the increasing costs and forward-commitments associated with event organisation, the Trustees consider it prudent to retain sufficient reserves to cover one ASM, future contractual commitments (including pensions), and six months of operational expenditure. Accordingly, a minimum reserve level of £2,500,000 remains the target.

Staffing levels have increased modestly in 2024, reflecting investments in recruitment and consultancy to support strategic priorities and future-proof the organisation. Staff costs rose to £482,250 (2023 - £424,136).

The Trustees are committed to delivering innovative and comprehensive educational opportunities to all our members, throughout their urological career. Trustees have committed to a full educational review to take place in 2025, resulting in the development of an educational strategy. The reserves will fund this educational review and will fund a number of projects that the review will identify for the benefit of members. Additionally, a full review of the investment strategy will be held in 2025 which may result in a change to the reserves policy. The Trustees are confident that the levels of reserves that BAUS holds, which are readily accessible, is such that BAUS will be able to continue to operate effectively.

Investments policy

The Trustees are authorised to invest surplus funds as they determine. At 31 December 2024, the Association held £2,401,968 in the COIF Charity Funds Scheme managed by CCLA Investment Management (2023 - £2,348,906). Of this, £1,000 was held as cash, with the rest invested. Remaining reserves were held in current assets, primarily interest-bearing cash, amounting to £1,365,752 (2023 - £1,131,146).

Financial review (continued)

Investments policy (continued)

The Association's investment strategy remains focused on achieving long-term returns with moderate risk. Professional advice is obtained from the investment manager, CCLA, and investment performance is reviewed annually.

In 2024, the investment value rose by 2.26% (2023 – 9.2%) and generated income of £65,774. Trustees remain satisfied with this performance.

The Trustees take professional advice from, and are responsible for managing the relationship with, the Association's investment manager, CCLA. The Association's investment strategy is to seek a long-term total return comprising growth in capital and income with a medium level of investment risk. The Trustees have delegated certain discretionary powers of investment to CCLA but can approve changes to the overall investment strategy (for example where an emphasis may be put on capital growth) meaning a slight increase in the relative risk exposure. The Trustees will keep the performance of the investment managers under review and will review their investment strategy on an annual basis.

Performance of the COIF Charities Investment Fund is measured against the bespoke benchmark used by the Fund and by the ARC Steady Growth Charity Index which is used to measure peer group performance.

Governance, structure and management

Status and History

The British Association of Urological Surgeons Limited is a registered charity, and a company limited by guarantee, not having a share capital. Every member undertakes to contribute an amount not exceeding £1 to the assets of the charity in the event of the charity being wound-up during the period of membership, or within one year thereafter.

BAUS originally came into existence as an unincorporated association that was founded in 1945 and has always functioned as a charity. The current corporate entity was incorporated on 16 January 2007 and became a registered charity on 4 December 2010.

The Association is governed by the regulations set down in its company Articles of Association, which were reviewed and updated in 2024, formally adopted at the Annual General Meeting on 26 June 2024 and subsequently filed with Companies House and the Charity Commission.

The articles were amended to change the titles of the following officer posts:

- ◆ Vice President re-titled to become President Elect
- ◆ Honorary Secretary re-titled to become Vice President Education
- ◆ Honorary Secretary Elect re-titled to become Deputy Vice President Education
- ◆ Honorary Treasurer re-titled to become Vice President Membership
- ◆ Honorary Treasurer Elect re-titled to become Deputy Vice President Membership.

Governance, structure and management (continued)

Status and History (continued)

A change was made in the registered address of the Association to 38-43 Lincoln's Inn Fields.

At the AGM, the Rules of the Charity were amended to reflect the changes to the Articles (above).

Organisational structure

The Trustees of BAUS have legal and fiduciary responsibility for the Association. The Trustees are the Officers of the Association (the President, President Elect, Vice President Membership, Deputy Vice President Membership, Vice President Education and Deputy Vice President Education) and up to four co-opted Trustees.

The following key senior members of staff were responsible for the day-to-day management of the charity:

E A Bishop	Chief Executive and Company Secretary
P Hagan	Deputy Chief Executive
M Suphi	Chief Operating Officer

The Association employed three part-time and seven full time members of staff as at 31 December 2024.

The following members have served on the Council since 1 January 2024:

<i>Elected Regional Representatives</i>		
R Barod	(2021-2026)	
R Casey	(2024-2027)	(from June 2024)
B Duggan	(2021-2024)	(to June 2024)
V During	(2021-2024)	(to June 2024)
G Durkan	(2019-2024)	(to June 2024)
S Garnett	(2020-2025)	
W Green	(2021-2025)	
M Haynes	(2024-2027)	(from June 2024)
J Jelski	(2024-2027)	(from June 2024)
G Kanda Swamy	(2019-2024)	(to June 2024)
L Kerr	(2022-2025)	
R Lockyer	(2021-2026)	
M Lynch	(2019-2024)	(to June 2024)
A Mainwarinig	(2024-2025)	(from June 2024)
V Modgil	(2023-2026)	
R Morrison	(2021-2025)	
A Nambiar	(2023-2026)	
B Patel	(2019-2024)	(to June 2024)
N Shah	(2019-2024)	(to June 2024)
T Sami	(2024-2027)	(from June 2024)
H Simpson	(2021-2026)	
K Thomas	(2024-2027)	(from June 2024)
S Wood	(2024-2027)	(from June 2024)

Governance, structure and management (continued)

Organisational structure (continued)

Ex-officio Council Members

A Parnham	(2024-2025)	Chair, Section of Andrology and Genito-Urethral Surgery
S Subramonian	(2024-2025)	Chair, Section of Endourology
A Sahai	(2024-2025)	Chair, Section of Female and Reconstructive Urology
S Murali	(2024-2025)	Chair, Section of Specialist & Trust Urologists
V Hanchanale	(2024-2025)	Chair, Section of Oncology
S Nalagatla	(2023-2024)	Chair, Section of Trainees (to June 2024)
T Tien	(2024-2025)	Chair Section of Trainees (from June 2024)
A Dickinson	(2019-2024)	Chair, Audit Steering Group (to Feb 2024)
R Calvert	(2024-2029)	Chair Audit Steering Group (from Feb 2024)
R Heer	(2024-	Surgical Specialty Lead for Research
N Soomro	(2023-2027)	Council RCS England
A McNeill	(2021-	Chair, Executive Committee BJU International
M Garthwaite	(2023-	Chair, The Urology Foundation (TUF)
S Hillery	(2022-	President, British Association of Urological Nurses (BAUN)

Key management

The Trustees consider that they, together with the Chief Executive, Deputy Chief Executive and the Chief Operating Officer, comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis.

None of the Trustees receives remuneration in connection with their duties as trustees. There is an option to reimburse sessions, to the employing Trust, for the following Officers: President, President Elect and Vice President Education, if required.

Remuneration for all BAUS staff (including the Chief Executive, Deputy Chief Executive and the Chief Operating Officer) is agreed by the Trustees who normally receive an annual confidential salary review report from an independent HR Consultant. The report contains salary review statistics and benchmarking of all job descriptions.

Method of recruitment, appointment, election, induction and training of Trustees

Recruitment

Details of vacancies for Officer posts are circulated to voting members of the Association. Candidates, who must be voting members in good standing, are proposed and seconded by appropriate sponsors, also voting members in good standing, and nomination forms are submitted to the Secretariat by a given date. Candidates are required to provide a written statement in support of their application, the details of which are circulated to the members who are the electorate. The election process is conducted in accordance with the Rules of the Association.

Governance, structure and management (continued)

Method of recruitment, appointment, election, induction and training of Trustees (continued)

Appointment and election

The following procedural details apply to the Officers:

The Officers of the Council comprise the President, President Elect, Vice President Membership, Deputy Vice President Membership, Vice President Education and Deputy Vice President Education all of whom have their elections confirmed at the Annual General Meeting.

The President holds office for two years from the time of the Annual General Meeting. The President Elect holds office for two years thereafter becoming President.

The Vice President Membership and Vice President Education hold office for two years from the time of the Annual General Meeting. The Deputy Vice President Membership and Deputy Vice President Education hold office for two years thereafter becoming Vice President Membership and Vice President Education.

Trustees can co-opt up to four members, one of the co-opted Trustees was appointed from among the elected Regional Council members (following interview) and two more members were appointed as co-opted Trustees after a recruitment process in 2020. Following changes to the Articles of Association in 2020, a lay Trustee was appointed in 2021.

Induction and training

To be eligible for election as a Trustee an individual must be a voting member of the Association, and therefore all of those elected will have a degree of familiarity with the workings of the Association which are set out in full on the BAUS website. However, mindful of the importance of Trustee induction and training, the Association has developed an induction pack for new Trustees and this is given to all Trustees on election and appointment.

The induction pack includes 'The Essential Trustee – what you need to know' published by the Charity Commission, the Trustees' Report and financial statements for the previous year, minutes of Trustee and Council meetings for the 12 month period before the newly elected/appointed Trustees formally begin their period of office, the Association's risk register and other general information – including the dates and times of future Trustees' meetings. In 2024 induction meetings were held by the President, President Elect and senior staff with the newly elected Trustees. Additional training is provided by the charity for Trustees on an on-going basis as the need arises.

Risk and corporate governance matters

The Trustees of the Association have been tasked with risk management and corporate governance matters. The Trustees and the Council generally take a low-risk approach to the management of the Association and they seek to minimise all risk exposure through good governance by maintaining adequate and appropriate systems and procedures throughout the operations of the Association.

Governance, structure and management (continued)

Risk and corporate governance matters (continued)

The Association maintains a comprehensive risk register which is reviewed regularly by the Trustees. The highest risks identified in the 2024 review remain loss of key staff and loss of income and dependency on a limited number of income sources.

The development of a strategic plan allows for a comprehensive review of work programmes and priorities which includes a review of staff resources against workplans to ensure resilience, sustainable performance and effective risk management.

The Trustees are satisfied that appropriate processes and policies are in place to manage the major risks identified to an acceptable level.

Sub-Committees

Under the Association's Rules the Trustees may establish (and disestablish) such committees as they think fit and delegate any of their functions to committees of BAUS. One member of every committee must be a Trustee. The main committees of BAUS are as follows:

The UROLINK Committee

The UROLINK Committee meets virtually twice a year, and is responsible for the organisation, financial administration and running of UROLINK. UROLINK aims to encourage and support the establishment of links with individual departments and organisations in low-income countries and to facilitate professional visits to work with colleagues.

BJU International and The Urology Foundation (TUF) continue to support activities and funds donated are held in a reserve account. Progress reports to funders are submitted on a regular basis.

Education Committee

In April 2024, BAUS inaugurated a new education committee, the BAUS Education Steering Group (ESG) to provide leadership and strategic oversight across all educational activity undertaken by the Association. Working with the BAUS Sections, BAUS' four Educational Leads and co-opting additional expertise as required, the ESG facilitates an educational programme for all levels of practitioner involved in providing urological clinical care (including urology trainees, medical students seeking a career in urology and Allied Healthcare Professionals) to ensure its appropriateness, relevance and quality, and to avoid duplication. The ESG is chaired by Vice President Education) and the Vice-Chair the Deputy Vice President Education. The Secretaries of the BAUS specialist Section are ex-officio members.

The ESG has been given the following short to long term priorities (2024-26):

- ◆ Evaluating feedback and quantitative data for BAUS events
- ◆ Establishing a process for review of BAUS educational activities
- ◆ Repackaging existing BAUS recorded sessions from the Annual Scientific Meeting
- ◆ Cataloguing BAUS educational resources
- ◆ Creating an educational atlas.

Governance, structure and management (continued)

Sub-Committees (continued)

Audit Steering Group

The remit of the ASG is to provide leadership and strategic oversight across all data and audit activity within BAUS. In 2024, Mr Robert Calvert took over as Chair, replacing Andrew Dickinson.

In 2024, work focused on:

- ◆ Relationship building, networking and partnering with national programmes for quality improvement including Getting it Right First Time (GIRFT) and the National Consultant Information Programme (NCIP);
- ◆ Development of projects using existing data to inform development of BAUS audits and pathway development through GIRFT;
- ◆ Support for development and delivery of new audits; and
- ◆ Engagement with the membership, promotion of audit as a tool for quality improvement and dissemination of best practice.

BAUS Speciality Sections

BAUS has six specialty sections, four of which are Clinical Sections:

1. BAUS Section of Oncology formed in 1998;
2. BAUS Section of Endourology formed in 2002;
3. BAUS Section of Functional and Reconstructive Urology (previously Female, Neurological and Urodynamic Urology) formed in 2002;
4. BAUS Section of Andrology and Genito-Urethral Surgery formed in 2003;
5. BAUS Section of Trainees (BSoT) formed in 2018; and
6. BAUS Section of SAS & Trust Urologists (SSTU), formed in 2024.

These sections aim to improve standards and quality of practice, within their sub-specialties, by promoting training, research and development. Members of the Association can join up to three clinical sections which are relevant to their areas of practice (BSoT and SSTU are not clinical sections).

In 2024 BAUS established a new Section of SAS & Trust Urologists (SSTU), replacing the SAS@BAUS working group which had been set up to offer career support and guidance for BAUS members who are Specialty and Associate Specialist (SAS) doctors or Locally Employed Doctors (LEDs).

Each section is administered by its own Executive Committee which is elected from within the sections' membership. The surgeons who make up the Executive Committees of each of the sections give their time voluntarily to these activities. The section chairs are ex-officio members of BAUS Council.

Plans for future periods

Future strategy

The 2023-26 Strategic plan was presented to BAUS Council in January 2023. The plan informs and guides BAUS' activities for the coming years.

Membership

OUTCOME– That those delivering urological care become active members of BAUS at all stages of their careers so enabling BAUS to be relevant, representative, inclusive and effective.

In 2024 BAUS reviewed member communications and promotional opportunities to support recruitment and retention.

Education

OUTCOME – That members are supported to access lifelong learning in urology.

Education has been described as the 'heartbeat' of BAUS; it is the Association's core business. In 2024 BAUS:

- ◆ delivered a full calendar of events including educational courses, targeted sub-specialty meetings and a three-day annual scientific meeting.
- ◆ established a new structure to guide, evaluate and optimise BAUS's educational offer.

Provision of Urological Care

OUTCOME – BAUS' professional expertise is harnessed to contribute to equitable access to urological care for all patients in the UK.

BAUS will continue to develop and promote best practice service models through audit and quality improvement and where appropriate by working with and giving input to other organisations such as GiRFT and NICE.

Engagement in discussions and activities to better support the urological workforce including training guidance, recruitment and retention.

In addition to the core themes mentioned above, BAUS will develop a targeted strategy for communications to ensure they are fit for purpose including an update of the website and the launch of a progressive web app.

Work on fully implementing the 10-Point Action Plan around widening participation will continue. The aim is to embed the goals across the activities of the Association so that BAUS is an organisation that attracts membership from the widest group of clinicians and healthcare professionals and makes the specialty attractive to all.

Statement of Trustees' responsibilities

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

Statement of Trustees' responsibilities (continued)

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- ♦ select suitable accounting policies and then apply them consistently;
- ♦ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ♦ make judgements and estimates that are reasonable and prudent;
- ♦ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ♦ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Each of the Trustees confirms that:

- ♦ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ♦ the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



I Pearce

Approved by the Trustees on: 16 May 2025

Statement of financial activities Year to 31 December 2024

Independent auditor's report to the members of The British Association of Urological Surgeons Limited

Opinion

We have audited the financial statements of The British Association of Urological Surgeons Limited (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, and statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ♦ give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its income and expenditure for the year then ended;
- ♦ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ♦ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Statement of financial activities Year to 31 December 2024

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the trustees' report, which is also a directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006).

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and

Statement of financial activities Year to 31 December 2024

Auditor's responsibilities for the audit of the financial statements (continued)

- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alison Pyle (Senior Statutory Auditor)
For and on behalf of Buzzacott Audit LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 21 May 2025

Statement of financial activities Year to 31 December 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	2023 £
Income and expenditure							
Income:							
Investment income	1	89,093	—	89,093	81,108	—	81,108
Income from charitable activities							
. Dissemination of information	2	2,171,521	24,817	2,196,338	2,105,268	394	2,105,662
Total income		2,260,614	24,817	2,285,431	2,186,376	394	2,186,770
Expenditure							
Expenditure on charitable activities							
. Dissemination of information	3	2,146,030	8,774	2,154,804	1,969,167	6,737	1,975,904
Total expenditure		2,146,030	8,774	2,154,804	1,969,167	6,737	1,975,904
Net income (expenditure) before gains on investments		114,584	16,043	130,627	217,209	(6,343)	210,886
Net gains (losses) on investments	11	53,062	—	53,062	197,678	—	197,678
Net income (expenditure)		167,646	16,043	183,689	414,887	(6,343)	408,544
Transfer between funds	14	11,156	(11,156)	—	—	—	—
Net movement in funds		178,802	4,887	183,689	414,887	(6,343)	408,544
Reconciliation of funds:							
Fund balances brought forward at 1 January 2024		3,570,142	24,142	3,594,284	3,155,255	30,485	3,185,740
Fund balances carried forward							
at 31 December 2024		3,748,944	29,029	3,777,973	3,570,142	24,142	3,594,284

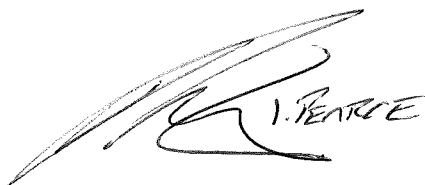
All of the charity's activities derived from continuing operations during the current financial period.

All recognised gains or losses are included in the above statement of financial activities.

Balance sheet 31 December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Intangible fixed assets	9		57,417		38,400
Tangible fixed assets	10		17,636		7,244
Investments	11		2,401,968		2,348,906
			<u>2,477,021</u>		<u>2,394,550</u>
Current assets					
Stocks		14,710		4,147	
Debtors	12	689,088		870,744	
Cash at bank and in hand		<u>1,365,752</u>		<u>1,131,146</u>	
		<u>2,069,550</u>		<u>2,006,037</u>	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>(768,598)</u>		<u>(806,303)</u>	
Net current assets			<u>1,300,952</u>		<u>1,199,734</u>
Total net assets			<u>3,777,973</u>		<u>3,594,284</u>
The funds of the charity:	14				
Restricted funds					
. UROLINK funds			29,029		24,142
Designated funds					
. Endourology funds			325,587		345,796
. BSoT fund			55,110		38,427
. Urolink fund			19,053		—
. Fixed asset fund			75,053		—
Unrestricted funds:					
. General funds			<u>3,274,141</u>		<u>3,185,919</u>
			<u>3,777,973</u>		<u>3,594,284</u>

Approved by the Trustees
and signed on their behalf by:



President

(...16/05/2025...)

Approved on:

The British Association of Urological Surgeons Limited
Registered Company Number: 06054614 (England and Wales)

Statement of cash flows 31 December 2024

	Notes	2024 £	2023 £
Cash inflow from operating activities:			
Net cash provided by operating activities	A	186,802	241,482
Cash inflow from investing activities:			
Dividends and interest from investments		89,093	81,108
Purchase of intangible fixed assets		(26,600)	(38,400)
Purchase of tangible fixed assets		(14,689)	(1,662)
Net cash provided by investing activities		47,804	41,046
Change in cash and cash equivalents in the year		234,606	282,528
Cash and cash equivalents at 1 January 2024	B	1,131,146	848,618
Cash and cash equivalents at 31 December 2024	B	1,365,752	1,131,146

Notes to the cash flow statement for the year to 31 December 2024.

A Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net movement in funds (as per the statement of financial activities)	183,689	408,544
Adjustments for:		
Depreciation charge	4,297	3,622
Amortisation charge	7,583	—
(Gains)/Losses on investments	(53,062)	(197,678)
Dividends and interest from investments	(89,093)	(81,108)
Decrease in stocks	(10,563)	979
(Increase) in debtors	181,656	(74,062)
Increase in creditors	(37,705)	181,185
Net cash provided by operating activities	186,802	241,482

B Analysis of cash and cash equivalents

	2024 £	2023 £
Cash at bank and in hand	1,364,752	1,130,146
Cash held by investment managers	1,000	1,000
Total cash and cash equivalents	1,365,752	1,131,146

Principal accounting policies 31 December 2024

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2024.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where judgements and estimates have been made include the judgement whether items meet the criteria for capitalisation as intangible fixed assets, estimating the amortisation and useful economic life and likely residual values, if any, of intangible and tangible fixed assets for the purposes of determining the annual depreciation charge.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that the charity is able to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. With regard to the next accounting period, the year ending 31 December 2024, the most significant areas that affect the carrying value of the assets held by the charity are the level of investment return and the performance of the investment markets.

Income recognition

Income is recognised in the period in which the charity becomes entitled to that income, where receipt of resources is probable and the amount can be measured reliably.

Income comprises subscriptions, income from scientific meetings and journals, investment income, donations and other income.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the bank.

Income is recognised in the statement of financial activities for the proportion of subscriptions, which are receivable in the financial period. Amounts received but not recognised in the statement of financial activities are carried forward in the balance sheet as deferred income.

Income from scientific meetings and journals is recognised in the statement of financial activities when the service is delivered. Amounts received but not recognised are carried forward in the balance sheet as deferred income.

Resources expended

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with raising funds for the charity.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include charitable grants and donations, direct and support costs in respect of the dissemination of information including governance costs.

Grants payable are included in the statement of financial activities when approved and when the intended recipient has either received the funds or been informed of the decision to make the grant and has satisfied all performance conditions. Grants approved but not paid at the end of the financial year are accrued. Grants where the beneficiary has not been informed or has to fulfil performance conditions before the grant is released are not accrued for but are disclosed as financial commitments in the notes to the accounts. Grants comprise single year payments rather than multi-year grants.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect of its compliance with regulation and good practice.

Support costs and governance costs are allocated in full to the charitable activity of dissemination of information.

Intangible fixed assets

All intangible assets purchased that have a cost of more than £500 and an expected useful economic life that exceeds one year are capitalised and classified as intangible fixed assets. Intangible fixed assets are stated at historical cost less amortisation. Amortisation is provided on all intangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

- ◆ CRM database and web app – over 5 years
- ◆ Web app – over 5 years

An annual impairment review is carried out for each asset after it has been brought into use to reassess its remaining useful life and that it still meets the definition of an intangible asset. Provision is made for assets that are no longer deemed to give an ongoing benefit to the charity for a period of greater than 12 months.

Tangible fixed assets

All tangible assets purchased that have a cost of more than £500 and an expected useful economic life that exceeds one year are capitalised and classified as fixed assets. Tangible fixed assets are stated at historical cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

- ◆ Improvements to leasehold premises – over the life of the lease
- ◆ Fixtures and fittings – over 5 years
- ◆ Office equipment – over 5 years

Fixed asset investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

Fixed asset investments (continued)

The charity does not acquire put options, derivatives or other complex financial instruments.

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value at that date. Realised and unrealised investment gains (or losses) are combined in the statement of financial activities and are credited (or debited) in the year in which they arise.

Stocks

Stocks are valued at the lower cost or net realisable value.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is a legal or constructive 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. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight line basis over the term of the lease.

Pension contributions

The charity participates in a multi-employer defined benefit pension scheme known as the Superannuation Arrangements of the University of London ("SAUL"). The scheme is contracted out of the State Earnings-Related Pension Scheme and is a centralised scheme for certain employees with the assets held in separate trustee-administered funds. The charity is unable to identify its share of the underlying assets and liabilities of the scheme, therefore the financial statements include pension costs payable in respect of the plan on a defined contribution basis.

Principal accounting policies 31 December 2024

Fund accounting

The general fund comprises the accumulated surpluses of unrestricted incoming resources not yet expended, which are available for use in furtherance of the general objectives of the charity.

Designated funds are set aside out of unrestricted funds and consist of amounts which have been allocated or designated for specific purposes by the trustees. The use of designated funds remains at the discretion of the trustees.

Restricted funds are funds subject to specific conditions imposed by donors. The purpose and use of the restricted funds are set out in the notes to the accounts. Amounts unspent at the year end are carried forward in the balance sheet.

Notes to the financial statements 31 December 2024

1 Investment income

	Unrestricted funds £	Restricted funds £	2024 £
Bank interest receivable	23,319	—	23,319
Income from investments listed on a recognised stock exchange	65,774	—	65,774
2024 Total funds	89,093	—	89,093
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2023 £</i>
<i>Bank interest receivable</i>	<i>16,624</i>	<i>—</i>	<i>16,624</i>
<i>Income from investments listed on a recognised stock exchange</i>	<i>64,484</i>	<i>—</i>	<i>64,484</i>
<i>2023 Total funds</i>	<i>81,108</i>	<i>—</i>	<i>81,108</i>

2 Income from dissemination of information

	Unrestricted funds £	Restricted funds £	2024 £
Subscriptions	618,063	—	618,063
Annual Scientific Meeting	971,920	—	971,920
Journal of Clinical Urology	87,050	—	87,050
Office of Education	186,109	—	186,109
Section of Oncology	116,445	—	116,445
Section of Endourology	93,874	—	93,874
Section of Trainees	43,474	—	43,474
Industry sponsored webinars	32,850	—	32,850
Urolink	—	24,817	24,817
Data and audit	7,000	—	7,000
Other income	14,736	—	14,736
2024 Total funds	2,171,521	24,817	2,196,338
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2023 £</i>
<i>Subscriptions</i>	<i>580,418</i>	<i>—</i>	<i>580,418</i>
<i>Annual Scientific Meeting</i>	<i>909,802</i>	<i>—</i>	<i>909,802</i>
<i>Journal of Clinical Urology</i>	<i>85,321</i>	<i>—</i>	<i>81,794</i>
<i>Office of Education</i>	<i>178,649</i>	<i>—</i>	<i>178,649</i>
<i>Section of Oncology</i>	<i>105,376</i>	<i>—</i>	<i>105,376</i>
<i>Section of Endourology</i>	<i>177,332</i>	<i>—</i>	<i>177,332</i>
<i>Section of Female Urology</i>	<i>19,075</i>	<i>—</i>	<i>19,075</i>
<i>Section of Trainees</i>	<i>1,500</i>	<i>—</i>	<i>1,500</i>
<i>Industry sponsored webinars</i>	<i>35,683</i>	<i>—</i>	<i>35,683</i>
<i>Urolink</i>	<i>2,450</i>	<i>20</i>	<i>2,470</i>
<i>Data and audit</i>	<i>1,000</i>	<i>—</i>	<i>1,000</i>
<i>Other income</i>	<i>8,662</i>	<i>374</i>	<i>9,036</i>
<i>2023 Total funds</i>	<i>2,105,268</i>	<i>394</i>	<i>2,105,662</i>

3 Costs of dissemination of information (continued)

	Unrestricted funds £	Restricted funds £	2024 £
Direct costs:			
Annual Scientific Meeting	738,357	—	738,357
Journal of Clinical Urology	102,796	—	102,796
Office of Education	151,957	—	151,957
Section of Oncology	75,196	—	75,196
Section of Endourology	96,294	—	96,294
Section of Female Urology	1,339	—	1,339
Section of Trainees	30,415	—	30,415
Section of Andrology	1,481	—	1,481
Section of Academic Urology	3,000	—	3,000
Industry sponsored webinars	2,800	—	2,800
Data and audit	2,322	—	2,322
British Journal of Urology International	66,500	—	66,500
Grants, donations and awards (see note 4)	2,238	—	2,238
Urolink	1,556	8,774	10,330
Subscriptions	2,184	—	2,184
Website Costs	12,456	—	12,456
	1,290,891	8,774	1,299,665
Support costs (see note 5)	778,574	—	778,574
Governance costs (see note 5)	76,565	—	76,565
2024 Total funds	2,146,030	8,774	2,154,804
	Unrestricted funds £	Restricted funds £	2023 £
Direct costs:			
Annual Scientific Meeting	672,214	—	672,214
Journal of Clinical Urology	102,361	—	102,361
Office of Education	146,402	—	146,402
Section of Oncology	71,452	—	71,452
Section of Endourology	133,833	—	133,833
Section of Female Urology	12,785	—	12,785
Section of Trainees	29,482	—	29,482
Section of Andrology	3,066	—	3,066
Section of Academic Urology	3,000	—	3,000
Industry sponsored webinars	2,100	—	2,100
Data and audit	1,395	—	1,395
British Journal of Urology International	66,500	—	66,500
Grants, donations and awards (see note 4)	2,729	374	3,103
Urolink	14,796	6,363	21,159
Subscriptions	8,899	—	8,899
Website Costs	10,151	—	10,151
	1,281,165	6,737	1,287,902
Support costs (see note 5)	623,766	—	623,766
Governance costs (see note 5)	64,236	—	64,236
2023 Total funds	1,969,167	6,737	1,975,904

Notes to the financial statements 31 December 2024

4 Prizes, donations and awards

	Unrestricted funds £	Restricted funds £	2024 £
Other Grants	250	—	250
Medals awarded to five individuals	1,988	—	1,988
2024 Total funds	2,238	—	2,238
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2023 £</i>
<i>Other Grants</i>	<i>1,750</i>	<i>374</i>	<i>2,124</i>
<i>Medals awarded to five individuals</i>	<i>979</i>	<i>—</i>	<i>979</i>
2023 Total funds	2,729	374	3,103

5 Support and governance costs

	Support costs £	Governance £	2024 £
Staff costs (see note 7)	482,250	—	482,250
Staff recruitment, training, travel and welfare	34,162	—	34,162
Council and committee expenses	—	16,937	16,937
President's expenses and Officer's sessional time	—	50,028	50,028
BAUS 80th anniversary expenditure	425	—	425
Accommodation costs	52,025	—	52,025
Repairs, maintenance, and computer software expenses	63,661	—	63,661
Postage, mailings, printing and stationery	4,050	—	4,050
Legal and professional fees	94,376	—	94,376
Auditors' remuneration – audit fees – current year	—	9,600	9,600
Bank and credit card charges	31,156	—	31,156
Irrecoverable VAT	1,961	—	1,961
Sundry office expenses	2,628	—	2,628
Depreciation and amortisation	11,880	—	11,880
	778,574	76,565	855,139

5 Support and governance costs (continued)

	Support costs £	Governance £	2023 £
Staff costs (see note 7)	424,136	—	424,136
Staff recruitment, training, travel and welfare	5,747	—	5,747
Council and committee expenses	—	8,934	8,934
President's expenses and Officer's sessional time	—	45,752	45,752
Accommodation costs	48,150	—	48,150
Repairs, maintenance, and computer software expenses	68,726	—	68,726
Postage, mailings, printing and stationery	6,370	—	6,370
Legal and professional fees	53,591	—	53,591
Auditors' remuneration:			
. Audit – current year	—	9,550	9,550
. Accountancy and advisory	8,250	—	8,250
Bank and credit card charges	30,678	—	30,678
Bad debt write off	6,576	—	6,576
Irrecoverable VAT	(33,123)	—	(33,123)
Sundry office expenses	1,043	—	1,043
Depreciation	3,622	—	3,622
	623,766	64,236	688,002

6 Net income (expenditure) before gains on investments

This is stated after charging:

	2024 £	2023 £
Staff costs (see note 7)	482,250	424,136
Depreciation	4,297	3,622
Amortisation	7,583	—
Operating lease charges	44,532	41,408
Auditors' remuneration		
. Audit – current year	9,600	9,550
. Other services – current year	—	8,250

7 Staff costs and remuneration of key management personnel

The average number of persons employed by the charity (excluding council members), during the year was as follows:

	2024 No.	2023 No.
Office and administration	9	8

7 full-time and 3 part-time (2023 – 5 full-time, 4 part-time).

Staff costs for the above persons:

	2024 £	2023 £
Wages and salaries	379,696	331,218
Social security costs	34,068	29,014
Other pension costs	68,486	63,904
	482,250	424,136

7 Staff costs and remuneration of key management personnel (continued)

No trustee received any remuneration for services to the charity as a member of Council during the current or previous year. During the year, seven (2023 – seven) trustees were reimbursed for travel and meetings expenses totalling £18,197 (2023 – £14,468). BAUS reimbursed employing trusts for Officer sessions amounting to £26,818 (2023 – £35,935).

During the year the number of employees earning £60,000 or more (including taxable benefits but excluding employer pension contributions) was as follows:

	2024 No.	2023 No.
£80,001 - £90,000	1	1

The pension contributions payable for these employees amounted to £30,844 (2023 – £18,153).

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees, the Chief Executive and Deputy Chief Executive. The total employment costs (including employer's national insurance and pension contributions) of the key management personnel for the year was £229,533 (2023 – £193,027).

8 Taxation

The charity is not liable to corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

9 Intangible fixed assets

	Web App £	Asset under develop- ment £	CRM database £	Total £
Cost				
At 1 January 2024	—	38,400	46,800	85,200
Additions	—	26,600	—	26,600
Transfers	65,000	(65,000)	—	—
At 31 December 2024	65,000	—	46,800	111,800
Amortisation				
At 1 January 2024	—	—	46,800	46,800
Charge for the year	7,583	—	—	7,583
At 31 December 2024	7,583	—	46,800	54,383
Net book values				
At 31 December 2024	57,417	—	—	57,417
At 31 December 2023	—	38,400	—	38,400

10 Tangible fixed assets

	Fixtures & Fittings £	Computer Equipment £	Total £
Cost			
At 1 January 2023	5,496	21,245	26,741
Additions	13,055	1,634	14,689
At 31 December 2024	18,551	22,879	41,430
Depreciation			
At 1 January 2023	4,896	14,601	19,497
Charge for the year	1,739	2,558	4,297
At 31 December 2024	6,635	17,159	23,794
Net book values			
At 31 December 2024	11,916	5,720	17,636
At 31 December 2023	600	6,644	7,244

11 Investments

	2024 £	2023 £
Investments listed on a recognised stock exchange at market value		
1 January 2024	2,348,906	2,151,228
Unrealised (losses) gains	53,062	197,678
At 31 December 2024	2,401,968	2,348,906

At the balance sheet date, the historical cost of the investments was £1,972,364 (2023 – £1,972,364).

At the balance sheet date, the investment portfolio comprised wholly of the COIF Charities investment fund and comprised the following:

	2024 £	2023 £
Global equities	1,517,084	1,522,795
Other assets	205,608	214,455
UK equities	199,363	151,270
Infrastructure and operating assets	201,765	151,974
Fixed interest	184,711	206,704
Property	93,437	101,708
	2,401,968	2,348,906

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	413,188	538,790
Prepayments	153,391	231,595
Accrued income	100,668	78,853
Other debtors	1,073	15
	668,320	849,253
Amounts falling due after more than one year:		
Prepayments	20,768	21,491
	689,088	870,744

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Amounts falling due within one year:		
Trade creditors	84,022	99,748
VAT payable	64,228	71,553
Accruals	44,884	55,306
Deferred income:		
. Annual meeting income received in advance	509,205	516,410
. Office of Education income received in advance	30,571	29,754
. BSoT income received in advance	—	7,896
. Section of FNUU (Female Urology) income received in advance	13,638	—
. Industry sponsorship webinars/meetings	22,050	25,500
. Subscription income received in advance	—	136
	768,598	806,303

Income has been deferred because the charity has not yet met the conditions for recognising the income. The movements on deferred income are analysed below:

	2024 £	2023 £
Brought forward	579,686	326,712
Released in year	(579,686)	(326,712)
Additions in year	575,464	579,686
Carried forward	575,464	579,686

14 Funds

	1 January 2024 £	Income £	Expenditure £	Transfers £	Gains on investments £	31 December 2024 £
Restricted income funds:						
. UROLINK fund	24,142	24,817	(8,774)	(11,156)	—	29,029
Designated funds:						
. Section of Trainees fund	38,427	43,474	(28,692)	—	1,901	55,110
. Endourology fund	345,796	—	(37,322)	—	17,113	325,587
. Urolink Fund	—	—	—	19,053	—	19,053
. Fixed asset fund	—	—	—	75,053	—	75,053
Unrestricted income funds:						
. General fund	3,185,919	2,217,140	(2,080,016)	(82,950)	34,048	3,274,141
	<u>3,594,284</u>	<u>2,285,431</u>	<u>(2,154,804)</u>	<u>—</u>	<u>53,062</u>	<u>3,777,973</u>

	1 January 2023 £	Income £	Expenditure £	Gains on investments £	31 December 2023 £
Restricted income funds:					
. UROLINK fund	30,485	20	(6,363)	—	24,142
. Other	—	374	(374)	—	—
Designated funds:					
. Section of Trainees fund	57,053	1,500	(26,497)	6,371	38,427
. Endourology fund	315,031	—	(3,191)	33,956	345,796
Unrestricted income funds:					
. General fund	2,783,171	2,184,876	(1,939,479)	157,351	3,185,919
	<u>3,185,740</u>	<u>2,186,770</u>	<u>(1,975,904)</u>	<u>197,678</u>	<u>3,594,284</u>

The UROLINK Fund was set up in 2008 by the unincorporated Association with a donation received from BJU international. Further funds have been received in recent years from BJU International and The Urology Foundation. These monies continue to be utilised to support UROLINK activities. A transfer of £11,156 was made from the Urolink restricted fund to the designated fund, with BJUI's approval in January 2024. A further £7,897, from a previous unrestricted donation, was also transferred to the designated fund in year. This designated fund has been set up to allow Urolink to use the funds for other initiatives in under-resourced hospitals, including developing paediatric urological links in Ethiopia and East Africa.

The Endourology designated fund represents the net surplus generated from the World Congress of Endourology, which will be used to support fellowships in endourology. It is anticipated this fund will be spent over a maximum of ten years.

The BAUS Section of Trainees (BSoT) designated fund represents the monies transferred to BAUS in 2019 when the Specialist Urology Registrars' Group (SURG), which had been a separate charity, ceased to exist and the BSoT was formed as part of BAUS. Trustees agreed these funds plus any surpluses generated by BSoT activities could be held in a designated fund to support urological training/trainees.

14 Funds (continued)

The charity has decided this year to establish a designated fund for the carrying value of the charity's tangible and intangible fixed assets. These funds have been designated by the trustees to reflect the fact that these funds are not in a liquid form and so are not expendable funds.

15 Analysis of net assets between funds

	Fixed assets £	Investments £	Net current assets £	2024 Total £
Restricted income funds:				
. UROLINK fund	—	—	29,029	29,029
Designated income funds	75,053	399,750	—	474,803
Unrestricted income funds				
. General fund	—	2,002,218	1,271,923	3,274,141
	<u>75,053</u>	<u>2,401,968</u>	<u>1,300,952</u>	<u>3,777,973</u>

	Fixed assets £	Investments £	Net current assets £	2023 Total £
Restricted income funds:				
. UROLINK fund	—	—	24,142	24,142
Designated income funds	—	345,796	—	345,796
Unrestricted income funds				
. General fund	45,644	2,003,110	1,175,592	3,224,346
	<u>45,644</u>	<u>2,348,906</u>	<u>1,199,734</u>	<u>3,594,284</u>

The total unrealised gains as at 31 December 2024 constitutes movements on fair value and are as follows:

	2024 £	2023 £
Unrealised gains included above:		
On investments	429,604	376,542
Total unrealised gains at 31 December 2024	<u>429,604</u>	<u>376,542</u>
Reconciliation of movements in unrealised gains		
Unrealised gains at 1 January 2024	376,542	178,864
Add: net (losses) gains arising on fair value movements arising in the year	53,062	197,678
Total unrealised gains at 31 December 2024	<u>429,604</u>	<u>376,542</u>

16 Commitments under operating leases

At 31 December 2024, the charitable company had the following future minimum commitments under non-cancellable operating leases as follows:

	2024 £	2023 £
In respect of land and building leases		
Payments which fall due:		
. Within one year	53,896	43,080
. Within two to five years	17,786	57,296
	71,682	100,376

17 Pension commitments

The charitable company participates in pension schemes provided by the Superannuation Arrangements for the University of London (SAUL) for all qualified employees. SAUL provides pension benefits for eligible employees of multiple, separate employers. SAUL offers two types of pension as set out in the Scheme Rules:

- a defined benefit (DB) plan that pays members' benefits according to a set formula, based on members' salaries
- a defined contribution (DC) plan for the first three years of membership, called SAUL Start, that gives members an individual pension pot which is invested for their retirement.

Generally, members who joined or became eligible for SAUL before 1 April 2023 will be in the DB plan. Members who become eligible for the first time from 1 April 2023 will be in SAUL Start for their first three years of membership before automatically moving to the DB plan. The DB scheme has assets held in trustee administered funds and it is not possible to identify the charitable company's share of the underlying assets and liabilities of SAUL. Therefore contributions are accounted for as if SAUL were a defined contribution scheme and pension costs are based on the amounts actually payable (cash amounts) in accordance with FRS 102. The amount charged to the Statement of Financial Activities in respect of pension costs (as shown in note 7) is the total contributions payable for the year. Any contributions payable at the balance sheet date are treated as creditors (as shown in note 13).

Pre-retirement discount rate	4.06% per annum
Post-retirement discount rate	1.96% per annum
General salary increases	3.49% per annum
Price inflation – RPI	3.39% per annum
Price inflation – CPI	2.49% per annum
Pension increases in payment	2.49% per annum

The actuarial valuation applies to SAUL as a whole and does not identify surpluses or deficits applicable to individual employers. The 2023 valuation was formally agreed by SAUL in May 2024. The 2023 valuation of the DB scheme showed the scheme is fully funded with a surplus of £134 million. The 2024 valuation will be formally agreed by SAUL in May 2025.

18 Related party transactions

There were no transactions with a related party requiring disclosure during the period (2023 – £nil, see note 7 to the financial statements).

The Trustees
British Association of Urological
Surgeons
35-43 Lincoln's Inn Fields
London
WC2A 3PE

25 April 2025

Our ref B0340/AP/CL

Dear Trustees

Post-Audit Report – Year ended 31 December 2024

The purpose of this letter is to bring to the attention of the Trustees as those charged with governance the findings from our recent audit of the financial statements of British Association of Urological Surgeons, for the year ended 31 December 2024, for your consideration and to enable you to address matters arising where appropriate. Throughout this letter, “you” and “your” refer to the Trustees. “We” and “our” refer to Buzzacott Audit LLP. We appreciate that you will already be aware of some of the matters contained in this letter. However, in accordance with International Standards on Auditing (UK) (ISAs) we are communicating them to you formally.

1. Purpose of the audit

As auditor, we are responsible for performing the audit in accordance with ISAs (UK), which is directed towards forming and expressing an opinion on the financial statements for the year ended 31 December 2024 that have been prepared by management with the oversight of those charged with governance, and other matters required by legislation.

Our work has been carried out in accordance with our audit planning letter dated 3 March 2025.

Our audit work included consideration of the internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of your system of internal control.

The matters being reported are limited to those that were identified during the audit and that we conclude are of sufficient importance to merit being reported to those charged with governance.

2. Audit progress

We are pleased to report that the audit proceeded smoothly and efficiently, adhering to the agreed timetable.

We would like to take this opportunity to thank all those with whom we dealt during the audit for their assistance and co-operation, in particular Sarah Corcoran and Mary Suphi.

3. Annual report and financial statements' format

The financial statements have been prepared, as last year, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102).

There are no significant changes to the format of the financial statements this year.

4. Auditor's report

We do not propose any modifications to our audit opinion and, therefore, we intend to issue an unqualified opinion in our auditor's report.

The wording of our auditor's report is unchanged from last year.

5. Unadjusted misstatements

We are pleased to report that we found only clearly trivial misstatements during our audit for the period.

6. Accounting policies, accounting estimates and disclosures

The accounting policies used in preparing the financial statements are unchanged from the previous year.

Our work included a review of the adequacy of disclosures in the financial statements and consideration of the appropriateness of the accounting policies and estimation techniques adopted by the charity. We found the disclosed accounting policies, significant accounting estimates and the overall disclosure and presentation to be appropriate for the charity.

7. Letter of representation

We enclose the draft letter of representation which we will request management and the trustees to approve and sign at the same time as the financial statements. This includes acknowledgement of the trustees' responsibility for the design and implementation of internal controls to prevent and detect fraud.

As set out in our planning letter, we understand the following applied to the year ended 31 December 2024.

- Trustees exercised effective oversight of management's processes for identifying and responding to the risks of fraud in the charity and a system of internal controls was in place to mitigate these fraud risks.
- The key areas at most risk of fraud at the charity are changes to payee bank details and cyber fraud.
- Trustees were not aware of any instances of actual, suspected, or alleged fraud, including misconduct or unethical behaviour related to financial reporting or misappropriation of assets.
- There have not been any out of the ordinary transactions.

If the above information is no longer correct, please contact Alison Pyle or Charlotte Larkin.

8. Segregation of duties

We recognise that the number of your accounting staff makes a complete system of internal control impracticable and that the trustees exercise close personal supervision, which we consider reasonable in the circumstances. We have taken this into account in conducting our audit and in preparing this letter.

9. Accounting and internal control systems

Our work during the audit included an examination of some of the charity's transactions, procedures and controls with a view to expressing an opinion on the financial statements for the year ended 31 December 2024.

This work was not directed primarily towards discovering weaknesses, other than those that would affect our audit opinion, or towards the detection of fraud. We have included in this report only matters that have come to our attention as a result of our normal audit procedures and consequently our comments should not be regarded as a comprehensive record of all weaknesses that may exist or of all improvements that might be made.

We found no significant deficiencies in the accounting and internal control systems during our audit. However, we have made some recommendations for improvements, which are detailed in the section below.

10. Observations and recommendations on the accounting system and financial reporting function

The table below provides a summary of any observations made concerning weaknesses in the charity's accounting and internal control systems.

Observations included in the "A" grade (red) banding indicate that, in our opinion, there is a risk of significant financial impact on the charity that must be addressed immediately.

"B" grade (orange) banding recommendations relate to those issues where there is a risk of moderate financial impact on the charity, such as a control failure or the absence of a control in an area of moderate risk. These items should be addressed shortly.

Observations included in the “C” grade (yellow) banding indicates that the matter, although important, does not warrant urgent attention and should be addressed within an agreed timeframe.

Priority	No of points	Relating to
A	0	
B	2	Changes in supplier details Declarations of interest*
C	0	

*Items marked with an asterisk are observations which were also made and reported in our post-audit report to you last year, but which remain unresolved.

Further details in respect of the observations and recommendations as a result of our audit work are given in Appendix A.

The matters have all been discussed with Mary Suphi, who have appropriate management authority.

11. Prior year observation

One issue was raised in the prior year relating to the completion of declaration of interest forms. The issue has been re-raised this year. See Appendix A for further detail.

12. Materiality

Materiality threshold £43,000

Reporting threshold: £1,900

Materiality refers to the relative significance of a particular matter in the context of the financial statements as a whole. An item would be considered material if its omission or its erroneous inclusion would reasonably influence the decisions of those using the financial statements.

We are required to report corrected audit misstatements, and uncorrected audit misstatements in excess of our reporting threshold which is set at 5% of overall materiality.

Our materiality threshold is based on 2% of expenditure. A lower level of materiality may be selected for specific areas of the financial statements and for some disclosure items e.g. transactions and other financial arrangements with trustees and their connected persons.

When considering the impact of misstatements discovered during the course of our audit and considering the implications for our report of such misstatements, we will refer to this level amongst other things. Whether a misstatement is 'material' or not is ultimately down to the auditor's judgement.

13. Professional ethics

In accordance with our profession's ethical guidance and further to our letter to you confirming audit planning arrangements there are no further matters to bring to your attention in relation to Integrity, Objectivity and Independence.

14. Current developments

We have attached a summary of other recent and ongoing developments as Appendix B to this report. The matters included in this appendix may not all be directly relevant to the charity. However, we are aware that a lot of trustees are involved with more than one organisation, therefore we have included items for general information.

15. Updates, insights and seminars

As part of our commitment to the charity sector, during the year the Charity Team issues occasional Updates and Insights on matters of relevance to the sector and also holds a number of seminars free of charge throughout the year. We would be delighted to welcome representatives of your charity to our seminars or to add trustees and management to our email distribution lists if this would be welcome. News and Insights are also available on our website at [News and insights \(buzzacott.co.uk\)](https://buzzacott.co.uk/news-and-insights), where there is also an opportunity to sign up to our mailing list should you wish.

Conclusion

This letter has been prepared for your private use only. It has been prepared on the understanding that it will not be shared with any third party without our prior written consent and we can therefore assume no responsibility to any other party. Any recommendations contained herein are based on the information you have provided and UK law and judicial and administrative interpretation as of the date of this letter. Should the facts provided to us be incorrect or incomplete, or should they change, our recommendations may be inappropriate. Buzzacott Audit LLP accepts no liability for losses arising from changes in UK law, interpretation or practice or in public policy that are first published after the date of this letter.

If you require any further information or assistance, we shall be very pleased to help you.

We would be pleased to receive your comments and reaction to this letter.

Yours faithfully

Appendix A: Audit observations and recommendations

Current year observations and recommendations

	Observation	Implication	Recommendation
B	Changes in supplier details When a supplier requests to change their details, no log is maintained of the changes made.	Where no change log is maintained there is a potential that supplier bank detail changes may go unnoticed. This could lead to fraudulent changes being processed and, potentially lead to fraudulent payments being made.	We recommend that a log of supplier detail changes is kept and reviewed regularly.
B	Declarations of Interest At the end of fieldwork we had not received declaration of interests for 3 trustees, Rachel Morrison, Iqbal Shergill and Lisa Dodgshon.	There is a potential that trustee interests may not be known and therefore, related party transactions will not be recognised.	We recommend that all trustees and key management personnel complete their declaration of interests in a timely manner, before the audit begins. We recommend that all trustees are reminded that related party declarations should also include close family members.

Appendix B: Current Recommendations

Changes to UK GAAP

In March 2024, the Financial Reporting Council published amendments to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

The amendments encompass a number of changes including:

- a new model of revenue recognition designed to align UK GAAP with IFRS 15 Revenue from Contracts with Customers;
- a new model of lease accounting which brings assets under operating leases on to the balance sheet, designed to align UK GAAP with IFRS 16 Leases; and
- various other incremental improvements and clarifications.

The amendments will be effective for accounting periods beginning on or after 1 January 2026 and can be read at: [https://media.frc.org.uk/documents/Amendments to FRS 102 and other FRSs.pdf](https://media.frc.org.uk/documents/Amendments_to_FRS_102_and_other_FRSs.pdf)

Businesses can choose to adopt the changes early, potentially benefiting financially if they have a rent-free period on a current lease, though this early adoption is only permissible for registered companies (not charities): <https://www.buzzacott.co.uk/insights/changes-to-uk-gaap-should-you-adopt-them-early>

Development of new Charity Statement of Recommended Practice (SORP)

The new Charities Statement of Recommended Practice (SORP) is expected to be issued in Autumn 2025 with the effective date of adoption being aligned with the revised FRS 102 as 1 January 2026. The exposure draft was released in March 2025 with a public consultation launched thereafter for sector stakeholders to respond to the changes made. Further information on the consultation and changes can be found at: <https://www.charitysorps.org/invitation-to-comment>

New Ethical Standard

The FRC has updated its Ethical Standard for auditors, effective from 15 December 2024. The update simplifies existing standards, aligns with the latest international ethics codes, and introduces restrictions on fees from entities controlled by a single party. These changes aim to strengthen governance and enhance market confidence. The full standard can be read at: <https://www.frc.org.uk/news-and-events/news/2024/01/frc-updates-the-ethical-standard-for-auditors/>

IAASB proposes major revisions to fraud auditing standards

The IAASB has proposed significant revisions to its standard of auditors' responsibilities regarding fraud, aiming to enhance public trust in financial reporting. The updated standard, ISA 240, outlines clearer auditor responsibilities, emphasises professional scepticism, and strengthens procedures for identifying and responding to fraud. Key changes include improved risk assessment, more detailed responses to suspected fraud, and greater transparency in auditors' reports. The IAASB has also released a video series to explain the revisions.

The detail behind the changes can be read at: <https://www.iaasb.org/news-events/2024-02/iaasb-moves-strengthen-auditors-efforts-related-fraud>

Review of reporting quality by the FRC

The FRC has published its review of reporting practices by the UK's largest private companies. This thematic review highlights areas of improvement and examples of good practice in corporate reporting. The aim is to enhance transparency and consistency in financial disclosures, thereby building trust and investment in the UK market whilst aligning more with international guidelines to ensure high ethical standards and independence among UK audit firms. Key findings for future reports emphasise the need for:

- Concise, clear strategic disclosures aligned with the financial statements;
- Quality reports focussing on significant matters, detailing specific judgements, and quantifying estimation uncertainties;
- More tailored accounting policies, especially for revenue, in order to explain the revenue streams, recognition timing, and valuation methods.

The full thematic review can be read at: <https://www.frc.org.uk/news-and-events/news/2024/01/review-of-reporting-by-the-uks-largest-private-companies/>

Enhancing auditor requirements for detecting and reporting non-compliance

The FRC intends to strengthen ISA 250 Sections A and B, improving risk assessments and ensuring significant matters are reported to regulators, even if not explicitly require by law. Revisions seek to provide greater assurance to users of the financial statements and improve confidence in auditors' management and reporting of compliance risks. Changes are set to take effect for audits of financial statements for period beginning on or after 15 December 2024.

The proposed revisions can be read at: <https://www.frc.org.uk/news-and-events/news/2023/10/proposed-revisions-to-isa-uk-250-section-a-and-isa-uk-250-section-b/>

Supply chain reporting

The European Union's ('EU') Corporate Sustainability Reporting Directive ('CSRD') came into effect on 5 January 2023. This brings the requirement for extensive sustainability disclosures in the annual reports of EU entities from 1 January 2025. CSRD has a requirement for mandatory assurance for all reported sustainability information.

While there is currently no equivalent reporting requirement in the UK, there is an expectation that UK entities will be required to comply with information requests if they form part of a large EU company's value chain.

Charity Commission 2024-2029 Strategy

The Charity Commission has published its new strategy with five key priorities:

- To be fair and proportionate in its work and clear about its role;
- To support charities to get it right but take robust action where they see wrongdoing and harm;
- To speak with authority and credibility, free from the influence of others;
- To embrace technological innovation and strengthen how its data is used; and
- To be the expert Commission - where its people are empowered and enabled to deliver excellence in regulation.

The regulator is in the process of identifying a set of strategic impact measures with the aim to report against those measures for the first time in the Annual Report for 2024-25, which will be published in July 2025.

The full strategy can be read at: <https://www.gov.uk/government/publications/charity-commission-strategy-2024-2029/charity-commission-strategy-2024-2029>

UK Corporate Governance Code 2024

The UK Corporate Governance Code was revised in January 2024 with the key focus being to enhance transparency and accountability of UK premium listed companies and help support the growth and competitiveness of the UK and its attractiveness as a place to invest. The Code does not set out a rigid set of rules; instead, it offers flexibility through 'comply or explain' reporting against the Provisions. The main change in the 2024 Code is a new requirement under Provision 29 for a declaration of effectiveness by the board in relation to material controls which will come into force on 1 January 2026. The other, less substantial, changes to the Code took effect from 1 January 2025.

The full Code can be read at:

https://media.frc.org.uk/documents/UK_Corporate_Governance_Code_2024_kRCm5ss.pdf

A summary of key changes since the 2018 Code, as published by the FRC, can be found at:

https://media.frc.org.uk/documents/UK_Corporate_Governance_Code_2024_Key_Changes.pdf

Charity Governance Code

A review of the Charity Governance Code takes place roughly every three years to ensure it remains relevant. A consultation has been launched to gather feedback on potential enhancements to the Code, focusing on its content, structure, applicability to different charity sizes, language, and user-friendliness. The consultation runs to 11 August 2024 with a response being planned in Autumn 2024 with an updated Code expected in early 2025.

For further reading please see: <https://www.charitygovernancecode.org/en/about-the-code-1/updating-the-code>

Companies House reforms

On 26 October 2023, the Economic Crime and Corporate Transparency Act 2023 was enacted. It provides the framework to reform Companies House to improve the integrity of the data it holds and to clamp down on the abuse of the UK corporate structures for money laundering.

On 4 March 2024, parts of the Act came into force. These included granting Companies House greater powers to query information, stronger checks on company names, new rules for registered office addresses and new lawful purpose statements.

Although there is currently no published timetable, implementation of the following key changes are expected in the future:

- *Reduction in filing options for small companies*

The reforms will simplify the framework for smaller entities by reducing the filing options to just two categories: micro-entities and small companies. The abridged and “filleted” accounts options will be removed and therefore all small companies will be required to file a directors’ report and profit and loss account (as well as a balance sheet).

- *Identity verification for those setting up, managing and controlling companies*

The government will require identity checks on directors of companies, general partners in Limited Partnerships, designated members in LLPs and people with significant control (PSCs). Those submitting information to Companies House will also be subject to the same identity checks. Individuals who fail to verify their identity will be subject to new criminal and civil sanctions.

- *Restrictions on corporate directorships*

Corporate directorships will be restricted to entities registered in the UK, and the corporate directors will need to be associated with natural persons who will be subject to identity checks. Different rules will

apply to corporate members of LLPs or corporate general partners of LPs but with a similar aim of increasing transparency over the control of these entities.

- *More information on a company's shareholders*

The reform proposes a requirement for private companies, and traded companies where shareholders hold at least 5% of the issued shares of any class of the company, to provide a one-off full shareholder list. Any changes will be updated annually when a company files a confirmation statement.

- *"File once" approach*

The government is considering a new approach so that accounts will only need to be filed once instead of separately to Companies House, HMRC and other agencies.

Update on ex-gratia payments

With the changes in the Charities Act 2022, charities will gain increased authority to make ex-gratia payments of up to a certain threshold without obtaining prior consent from the Charity Commission.

The new thresholds are income based, and are:

- Gross income of up to £25,000 in the last financial year, the charity can approve payments of up to £1,000;
- Gross income of up to £250,000 in the last financial year, the charity can approve payments of up to £2,500;
- Gross income of up to £1m in the last financial year, the charity can approve payments of up to £10,000; and
- Gross income of over £1m in the last financial year, the charity can approve payments of up to £20,000.

The detailed legislation is at: <https://www.legislation.gov.uk/ukpga/2022/6/section/15/enacted>

Procurement Act 2023

The Procurement Act 2023 went live on 28 October 2024 leading to changes to how public procurement is regulated. The Act aims to:

- create a simpler and more flexible, commercial system that better meets the country's needs while remaining compliant with international obligations;

- open up public procurement to new entrants such as small businesses and social enterprises so that they can compete for and win more public contracts; and
- embed transparency throughout the commercial lifecycle so that the spending of taxpayers' money can be properly scrutinised.

The government have produced a series of e-learning modules to support practitioners in implementing the new regime (applicable to all operational procurement staff): <https://www.gov.uk/guidance/the-official-procurement-act-2023-e-learning>

A series of short guides for senior leaders and suppliers have also been produced at: <https://www.gov.uk/government/publications/procurement-act-2023-short-guides>

Short video guides have also been produced: <https://www.gov.uk/government/publications/procurement-act-2023-short-guides/animations-and-videos>

Charity Commission updates to guidance on decision making of trustees

When making decisions, trustees must follow the below seven principles in line with CC27, the Charity Commission's bespoke guidance on this topic:

1. act within their powers;
2. act in good faith;
3. be sufficiently informed;
4. take into account all relevant factors;
5. identify and disregard any irrelevant factors;
6. manage conflicts of interest; and
7. ensure their decision is within the range of decisions that a reasonable trustee body could make

September 2024 saw the first update to CC27, the Charity Commission guidance on decision making, in 11 years. Whilst the principles remain the same, the guidance is more concise taking 12 minutes to read, rather than 24 minutes in the previous iteration.

All trustees are therefore encouraged to read the following: <https://www.gov.uk/government/publications/its-your-decision-charity-trustees-and-decision-making>

Trustees and whistleblowing

A tribunal appeal has raised the question of whether a charity trustee "is or should be treated as a worker" when seeking to be protected as a whistleblower. The Employment Appeal Tribunal published its judgment in the case involving Nigel MacLennan and the British Psychological Society (BPS). MacLennan was a trustee and president-

elect at BPS when he uncovered and reported “serious concerns of corporate governance failings” there to the Charity Commission.

After making his disclosures, he was subjected to a disciplinary process and expelled from BPS in May 2021 following allegations of “persistent bullying”, which he denied.

Last year, an Employment Tribunal ruled that MacLennan was not a worker at BPS and had no jurisdiction to hear his claims around detriment for making protected disclosures.

MacLennan appealed the decision, arguing that he should be treated as a worker and protected from reprisals for blowing the whistle under articles 10 and 14 of the European Convention on Human Rights (ECHR).

This ruling opens the door to potential protection for trustees and the full judgement can be read at:

https://assets.publishing.service.gov.uk/media/671636d5583ef2380ad997dd/Dr_Nigel_MacLennan_v_The_British_Psychological_Society_2024_EAT_166.pdf

Charity Commission updates to meeting guidance for Zoom and Teams calls

The Charity Commission’s updated guidance (CC48) emphasises the need for charities to comply with and update their governing documents to accommodate online and hybrid meetings. It includes details on voting procedures, managing technical issues, and ensuring participation in virtual settings. The guidance applies to all types of charities and meetings, aiming to improve governance and assist trustees in their role.

Detailed guidance can be read at: <https://www.gov.uk/government/publications/charities-and-meetings-cc48>

Fundraising Code

The Fundraising Regulator is in the final stage of its review and update of the Code of Fundraising Practice. The new code will be published alongside a timetable for implementation in 2025 following a widespread consultation exercise. Detail of this consultation can be found at: <https://www.fundraisingregulator.org.uk/more-from-us/get-involved/code-review-2022-24>

Charity Commission guidance on accepting donations

The Charity Commission has published new guidance to help charities when deciding whether to accept, refuse or return a donation. The guidance is designed to help trustees have informed discussions when faced with a choice that has potentially significant consequences but accepts that the default position for trustees should be to accept donations. In making their decision, trustees should:

- consider the risks involved in accepting or refusing the donation, and how likely and serious these are (e.g. reputational harm or negative financial consequences);

- determine what steps they can take to mitigate the risks (e.g. developing a public explanation for a decision); and
- determine how any decision aligns with their charity's purposes.

The regulator also warns trustees not to allow their personal views, or any external pressures that do not relate to their charity's purposes, to influence them to act in a way that is not in their charity's best interest.

The full guidance can be read at: <https://www.gov.uk/guidance/accepting-refusing-and-returning-donations-to-your-charity>

Subscription contracts regime

The Digital Markets, Competition and Consumers Act 2024 sets out a legislative regulatory framework to strengthen protections for consumers when they enter a subscription contract. This applies to organisations where subscriptions and memberships which provide goods and services (e.g. free entry to places, digital content etc.) automatically recur or roll over for a fixed period of time. Pure donations will not be caught by the regime but there are other areas that may, such as when a donor receives invites to events, newsletters and thank you gifts. Charities are urged to consider what fundraising channels and products they have and whether they could be caught.

A government led consultation period came to an end in February 2025 and more information can be found at: <https://www.gov.uk/government/consultations/consultation-on-the-implementation-of-the-new-subscription-contracts-regime/consultation-on-the-implementation-of-the-new-subscription-contracts-regime-web-accessible-version>

Charity investment governance principles

The Charity Finance Group recently unveiled the Charity Investment Governance Principles to aid trustees in managing charity investments. These principles include guidance on legal considerations, governance, integrity, decision making, effectiveness, equity and accountability. The principles aim to address gaps in existing investment governance practices and empower trustees with practical advice.

Further detail can be found at: <https://www.cigp.org.uk/>

Full Charity Commission guidance on this topic can be read at: <https://www.gov.uk/government/publications/charities-and-investment-matters-a-guide-for-trustees-cc14>

Charity Commission renews calls for urgent action from UK banking sector

The Charity Commission's annual sector survey has unveiled concerning findings with 42% of trustees reporting that their charities experienced poor service from banks in the last 12 months. The risks associated with inadequate banking services extends beyond inconveniences, potentially risking the provision of charitable activities and promoting unsafe financial practices, such as the use of personal accounts to ensure charitable activities continue. There have been instances where accounts have been frozen with minimal notice after identification requests further highlight the severity of the issues. It is important for the banking sector to address these challenges promptly to ensure the continuation operations of charitable organisations and safeguard their valuable contributions to society.

For more information see: <https://www.gov.uk/government/news/new-data-suggests-nearly-half-of-charities-experience-issues-when-banking>

New website to provide charities support with bank accounts

UK Finance have launched a website to help charities open and manage bank accounts, featuring tools like an account finder and FAQs. This initiative addresses difficulties many charities face with banking services, aiming to simplify the process and improve the service quality. The project has been supported by the Treasury and the Charity Commission.

The website can be found at: <https://www.ukfinance.org.uk/our-expertise/commercial-finance/voluntary-organisation-banking-guide>

Fraud and cybercrime guidance

The Charity Commission has unveiled a refreshed suite of guidance to help trustees protect their charities from fraud and cyber crime. Launching in Charity Fraud Awareness Week, the charity regulator has published bespoke guidance on how trustees can protect their charity from cyber crime and a separate shorter guide on fraud. These guides, which replace the regulator's previous guidance, are more concise and easier to use.

They can be read in full at: <https://www.gov.uk/government/news/regulator-refreshes-guidance-as-it-reveals-600-cases-related-to-fraud-in-the-last-year>

Cyber-attacks

The British Library was subject to a cyber-attack in October 2023 and has published a "lessons learned" paper to help others in the sector who may experience similar. It covers the detail of the attack, and the impact it has had on operations, future infrastructure and risk assessments. The paper can be read at: <https://www.bl.uk/home/british-library-cyber-incident-review-8-march-2024.pdf>

Martyn's Law and the impact on charities

Martyn's Law, officially known as the Terrorism Protection of Premises Act, received Royal Assent on 3 April 2025. The UK Government has announced an implementation period of at least 24 months before the Act comes into force.

This legislation aims to enhance public safety by requiring organisations to take proportionate measures to protect staff and the public from terrorism. It was introduced in response to the Manchester Arena attacks and the disruption of over 40 late-stage attacks since March 2017.

For charities operating events or welcoming visitors to public locations inside and outside e.g. community centres, event spaces, museums, galleries, schools, and further education spaces (not higher education), or places of worship, it is essential to determine if Martyn's Law applies.

The law has a two-tier system based on the number of people within a building:

- **Standard Tier (200-799 people):** Ensure staff have training and are familiar with emergency procedures.
- **Enhanced Tier (800+ people):** Implement detailed measures, including formal risk assessments and terrorism response planning.

Charities must therefore focus on raising awareness of terrorist threats, providing appropriate training for staff and volunteers, and establishing clear emergency response procedures.

The Home Office will issue statutory guidance to help those responsible for premises and events understand the legislation's requirements. In the meantime, organisations are encouraged to start preparing to meet their duties of care, enhance safeguarding, and demonstrate good governance and risk management.

Further detail on the law can be found at: <https://homeofficemedia.blog.gov.uk/2025/04/03/martyns-law-factsheet/>

'Failure to prevent fraud' offence

On 1 September 2025 a new failure to prevent fraud offence comes into force which will impact large incorporated charities. Under the offence, an organisation may be criminally liable where an employee, agent, subsidiary, or other "associated person", commits a fraud intending to benefit the organisation (or its clients) and the organisation did not have reasonable fraud prevention procedures in place. Those impacted therefore must ensure there are appropriate fraud prevention measures in place.

To support charities, the Charity Commission has published guidance on internal financial controls which can be read at: <https://www.gov.uk/government/publications/internal-financial-controls-for-charities-cc8>

The full Home Office guidance on the offence can be read at:

<https://www.gov.uk/government/publications/offence-of-failure-to-prevent-fraud-introduced-by-eccta>

Authorised Push Payment fraud (APP) reimbursement scheme

The APP reimbursement scheme came into force on 7 October 2024 which mandates banks to reimburse small charities (those with under £1m per year) of fraud carried out through the faster payments system and CHAPS to the value of £85,000.

Full details of the scheme can be found at: <https://www.psr.org.uk/media/th4jea5a/ps24-5-app-scams-chaps-reimbursement-sept-2024.pdf>

Artificial Intelligence (AI)

Artificial Intelligence (AI) has the potential to revolutionise the charity sector, enabling charities to work efficiently and create a greater impact than ever before. However, despite these opportunities, charities must also notice the risks involved before adopting AI tools including the potential for facts to be inaccurate, bias/discrimination, cost of implementation, data security and sustainability.

A Buzzacott insight on this topic can be read at: <https://www.buzzacott.co.uk/insights/how-is-artificial-intelligence-impacting-your-charity>

THE BRITISH ASSOCIATION OF UROLOGICAL SURGEONS LIMITED

England & Wales - Charity number 1127044

Accounts

**The British Association of
Urological Surgeons
Limited**

**Annual Report and Financial
Statements**

31 December 2023

Charity Registration Number 1127044

Company Limited by Guarantee

Registration Number 06054614 (England & Wales)

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Reference and administrative details of the Society, its trustees and advisers

President	J Cresswell
Vice President	I Pearce
Honorary Treasurer	N Watkin (until 20 June 2023)
Honorary Treasurer	I Shergill (from 20 June 2023)
Honorary Treasurer Elect	I Shergill (until 20 June 2023)
Honorary Treasurer Elect	M S Ahmad (from 20 June 2023)
Honorary Secretary	I Pearce (until 20 June 2023)
Honorary Secretary	J Philip (from 20 June 2023)
Honorary Secretary Elect	J Philip (until 20 June 2023)
Honorary Secretary Elect	M Belal (from 20 June 2023)
Co-opted Trustees	G Singh S F Willis L Dodgshon M Lynch
Registered/Principal office	The Royal College of Surgeons England 38 - 43 Lincolns Inn Fields London WC2A 3PE
Charity registration number	1127044
Company registration number	06054614
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	National Westminster Bank Plc Corporate Central Banking 5 -10 Great Tower Street London EC3P 3HX
Investment managers	CCLA Investment Management Limited Senator House 85 Queen Street London EC4V 4ET

The Trustees, who are also the directors of the charitable company for the purposes of company law, are pleased to present their annual report with the financial statements of The British Association of Urological Surgeons Limited (BAUS or The Association) for the year ended 31 December 2023.

This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out therein and comply with the charitable company's Articles of Association, applicable laws, Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) second edition, effective from accounting periods commencing 1 January 2020 or later.

Objectives and activities

Charitable objectives

The charitable objective for which the charity was established is:

To promote the highest standard in the practice of urology for the benefit of patients by fostering education, research and clinical excellence.

Urology deals with specific diseases and disorders of the male genitourinary and female urinary tract and urologists are medical and surgical specialists who treat men, women and children with kidney, bladder, prostate and urinary problems, covering benign and malignant disease. Urologists also care for men's sexual and reproductive health.

In order to meet the charitable objective, the Trustees of the Association have set an overall goal for BAUS to do everything in its powers to support education, research and clinical excellence in urology. In pursuance of this overall goal, the principal activity of the charity is the dissemination of information as it relates to the specialty.

In practice, the Association promotes and arranges scientific meetings and events covering every aspect of the practice of urology. The Association supports the education of urologists through courses, online learning, specialty focused meetings and a three-day annual scientific congress. The Association undertakes targeted audits to highlight and disseminate information about potential improvements in patient pathways and care. The charity also produces patient information leaflets relating to urological conditions and operations.

The Association's primary objectives in 2023 were to:

- ◆ focus on membership recruitment and retention, reviewing the range of membership benefits and pricing models.
- ◆ deliver a full calendar of events including educational courses, targeted sub-specialty meetings and a three-day annual scientific meeting.

Objectives and activities (continued)

Charitable objectives (continued)

- ◆ undertake an in-depth review of its education offering to ensure it continued to be relevant, accessible and valued by those who access it.
- ◆ continue to develop and promote best practice service models through audit and quality improvement and where appropriate by working with and giving input to other organisations such as GIRFT and NICE.
- ◆ engage in discussions and activities to better support the urological workforce including training guidance, recruitment and retention.
- ◆ develop a targeted strategy for communications to ensure they are fit for purpose and review current digital platforms to inform the development of a coordinated digital strategy.
- ◆ work on fully implementing the 10-Point Action Plan around widening participation with the aim of embedding the goals across the activities of the Association so that BAUS is an organisation that attracts membership from the widest group of clinicians and healthcare professionals and makes the specialty attractive to all.

Public benefit

The Trustees have taken the Charity Commission's general guidance on public benefit into consideration in preparing their statements on public benefit contained within this Trustees' Report.

Benefits and beneficiaries

As stated above, in accordance with its charitable objectives, the Association strives to support education, research and clinical excellence in the specialty of urology. In so doing it seeks to improve the quality of medical care for the benefit of patients. The charity's ultimate beneficiaries are therefore patients, and benefits to patients are provided through advancing knowledge of, practice in and setting standards for, the specialty.

Urologists treat a broad spectrum of conditions across all age groups but, particularly with an ageing population, demand for care has been steadily increasing. Urologists and their teams treat three of the ten commonest cancers, prostate, kidney and bladder, as well as a wide range of benign conditions such as lower urinary tract symptoms (which affects 35-40% of men over 55 years of age), urinary tract stones and incontinence. BAUS provides ongoing professional and educational support to urologists to assist them in delivering high standards of care to their patients.

Achievements and performance

In 2023, the Association delivered ten face-to-face events (F2F). BAUS remains the key provider of education and professional development for all doctors working in the field of urological surgery.

Association membership was 2,339 in January 2023 rising to 2,409 in November 2023 (2,191 in 2022). At the present time, 80% (988 out of 1,239) of the substantive consultant urologists in the UK are BAUS members.

Events and activities

Annual Scientific Meeting

The Annual Scientific Meeting (ASM) was held in Birmingham on 19-21 June 2023. This is the largest event BAUS organises, and it was attended by 1,138 delegates (1,267 in 2022) with a further 245 virtual registrations (235 in 2022). In total 1,383 delegates registered for the meeting (1,502 in 2022).

Seven on site skills courses were offered, overall there were 140 places available on the skills courses and nine of the ten courses were sold out in advance with a total of 121 places booked and 95 attendees (134 attendees for ten courses in 2022). In 2023 five on site teaching courses were also offered with a total of 252 places available, 166 were booked and 137 attended. Nine virtual teaching courses were offered with a total of 1,357 views ranging from 91-304 per course (in 2022 22-84 for online courses with 677 views).

395 abstracts were submitted for consideration for inclusion in the Annual Scientific Meeting (379 in 2022), of which 116 (29%) were accepted for presentation at the meeting (164 in 2022, 43%). To increase the acceptance rate and facilitate engagement in the meeting more poster sessions will be included in the 2024 meeting.

There were 1,190 log ins to the online platform (1,320 in 2022). All delegates were sent an online review form after the meeting and 501 or 36% of active participants (523 / 35% in 2022) returned comments which were generally helpful and constructive and help to inform future programme planning. 98% of those commenting confirmed attendance at the BAUS meeting helped them to keep up to date in their practice:

It was my first time attending a conference and I enjoyed it and found it very informative!! Mr Belal's lecture in particular was very inspiring and something I will remember as I continue through my career (and life!).

Catching up online-allows you to see the entire programme at leisure and revisit the best bits.

Very important event in a practicing urologist's calendar

Achievements and performance (continued)

Events and activities (continued)

Annual Scientific Meeting (continued)

In 2023 BAUS offered seven sponsorship packages, but due to demand eight sponsorship packages were sold (five in 2022). In addition to these eight sponsors there were 51 exhibiting companies (46 in 2022), all available exhibition space was sold. Overall meeting sponsorship was 30% up on 2022.

Section meetings

A joint meeting of the BAUS Section of Endourology and the British Society of Urogenital Radiology was held on 14-15 September at the Harrogate Convention Centre attended by 200 urologists (188 delegates in 2022) and 177 radiologists. There were 38 exhibiting companies.

The Section of Oncology annual meeting was held on 13-14 November at the Bridgewater Hall in Manchester attended by 234 delegates (226 in 2022). There were 17 exhibiting companies.

94 (40%) of the delegates (68 /30% in 2022) returned feedback on the meeting and comments included the following:

Fantastic discussion of studies/trials emerging over the last year, along with discussion of some studies to look forward to or get involved in. Particularly liked the critique/interpretation of studies, and their potential for clinical practice.

Excellent session, great delivery and plenty of food for thought. I wonder if our unit should be moving towards fusion biopsy?

Good session, plenty of food for thought: I think we don't consider quality of life nearly enough when discussing radical surgery with our patients.

Made me see things from a different angle.

Very interesting, dispelled a few myths and presented some fascinating data.

Fantastic session, I wonder if we can recruit an Oncogeriatrician locally! This talk gave a fantastic insight into an often neglected area.

The Section of Female, Neurological and Urodynamic Urology (FNUU) organised a one-day meeting on 13 December at Hinxton Hall, Cambridge attended by 61 delegates and supported by seven exhibiting companies. 31 /56% of delegates returned feedback.

Achievements and performance (continued)

Events and activities (continued)

Educational courses

The Core Urology course runs annually and is targeted at surgical trainees who have just started, or are thinking about pursuing, higher specialist training in urology. In 2023 the course was run face-to-face over 4 days for the first time since January 2020, with 60 registrations (79 registrations for 3-day virtual course in January 2022). After five years in the role this was the last course to be organised by the current Course Director Miss Anna O'Riordan. 55 (92%) (51 (65%) in 2022)) of the delegates returned feedback:

An enormous thank you to Miss O'Riordan for being so kind, friendly, approachable and supportive all week. She really set the tone for a fantastic week of learning, fun and making new friends. She is an amazing leader and I would feel so lucky to have her as my TPD!! At a time when working as a junior doctor in the NHS feels completely bleak, this course was a ray of light that reminded me why I became a doctor in the first place. Thank you to all the speakers and everyone involved with the organisation of the course.

I think everything that a Core Trainee should know was covered very well..... The thing I most appreciated was Miss O'Riordan's talk at the end about 'work life balance' and about the podcasts she signposted us to. It was quite evident that this is a consultant who cares for her trainees in a holistic manner and not just strictly in a 'job plan' manner.

I am definitely happier for having attended the course..... This was also a great opportunity for networking and to socialise with our peers and meet others across the country who are likewise interested in urology. It gives you a great platform to know what other hospitals are like and know the nature and scope of work there.

An excellent course all round! Very inspiring speakers and excellent coverage of core Urology topics that will benefit my practice.

The general atmosphere was extremely welcoming and encouraging, which made this course unique from any other course I've attended previously.

In reply to a question about why they wanted a career in urology trainee responses included the following:

Great patient population, surgery is interesting, highly diverse colleagues, seniors in urology are the sort of people I'd like to work with / become.

The satisfaction associated with being able to make a huge difference to patients' quality of life with surgery and practical interventions, especially in an area of medicine where patients sometimes feel embarrassed about seeking help. The people - in my experience urologists are kind, good-natured, friendly surgeons who are passionate about their specialty and training. Urologists also work in fantastic multi-disciplinary teams both inside and outside of theatre. Urology is a specialty with endless innovation and new technology - over the course of a long career, there will always be new medications, new diagnostics, and new surgical techniques to keep things fresh and continue learning and developing.

Achievements and performance (continued)

Events and activities (continued)

Educational courses (continued)

The FRCS Urology examination is run by the Surgical Royal Colleges and success is a mandatory requirement for completion of specialist training which ultimately leads to entry on the GMC's Specialist Register, a requirement for appointment as a consultant. The examination is usually held twice each year and the BAUS FRCS (Urol) Revision Courses are held 4-6 weeks before each sitting and are run over five days.

In March 2023 the course was held in Birmingham with 60 participants, which was the maximum that could be accommodated (50 in London in 2022). The second revision course was at College Court, Leicester in September with 56 participants (58 in 2022).

In November the Section of Endourology ran the residential operative course at the University Hospital, Southampton. This intensive three-day course is limited to four delegates and is for senior trainees in their final year, post FRCS (Urol), who are aiming to be appointed to a Consultant post with a subspecialty interest in endourology. Each individual completing the course can apply for a £1,500 travelling scholarship to support a visit to an endourological centre of excellence. This was the first time the course had been run since 2019 and the trainees reported that the course was a fantastic opportunity for trainees to further their technical skills with the observations from an expert faculty.

The course felt representative of how I'd imagine the first couple of days as a consultant in a new centre would be. At once being both daunted by unfamiliarity and excited by subtle new challenges to familiar cases. It provided a rare but invaluable opportunity to operate 'away from home' and gain personalised feedback.

Immediately it was very impressive how organised the course was from the outset and it was clearly apparent a lot of time had gone into organising the two days. I believe it was safe to say we thoroughly enjoyed these two days and learnt new techniques we will take forward in our armamentarium.

During the course I really valued the opportunity to discuss challenging aspects of cases and to learn from experienced colleagues picking up tips and tricks from them and receiving personalised feedback throughout and after each case from multiple members of the faculty.

A benefit of the course was not only being directly supervised by experienced stone surgeons but also having the availability of the reps who were able to give advice particularly in relation to laser settings and new equipment coming to market. This course was of huge educational value to pick up operative tips but also make contact with like-minded colleagues and share experiences.

Skills courses

In 2022 BAUS began a collaboration with KARL STORZ to run a series of skills courses utilising the facilities at the KARL STORZ Training & Technology Centre (TTC), Slough. BAUS organises the faculty, determines the content and registers delegates and both parties collaborate to ensure there is good coordination and optimisation of access to skills training.

Achievements and performance (continued)

Events and activities (continued)

Skills courses (continued)

Two ureteroscopy courses were run in May and November with 16 and 21 delegates respectively (20 and 19 in 2022) and two endoscopic skills courses were run in May and December with 19 and 22 delegates respectively (20 for one course run in 2022). Course capacity was 20 delegates initially, later increased to 22.

Webinars

The SAS@BAUS project (see below), organised three webinars (five in 2022) which were aimed at doctors in the Staff and Associate Specialist (SAS) and Locally Employed Doctors (LED) grades, although numbers engaging with webinars has dropped off dramatically.

The Urolink Executive Committee continued to run a series of educational tutorial webinars. These take place between various UK training sites and link centres in central and east Africa. These tutorial presentations are trainee led, with senior moderation, and their focus is on discussing approaches to managing clinical scenarios in differing healthcare settings. Two webinars ran in 2023 (seven in 2022) and all webinars run to date remain on the website as an open resource.

Audit

There is a rolling programme of BAUS snapshot audits, with clear criteria for assessment of audit proposals based on safety, efficacy and accessibility criteria. The audits are developed by the Sections with the support of the Audit Steering Group (ASG) and BAUS Programme Manager. Audits are selected to address common problems where differences in practice are perceived and where changes in practice can benefit patients but do not exclude rarer conditions where, for example, unwarranted variation has been highlighted by the NHS Getting It Right First Time (GIRFT) programme. The audit programme aims to cover the breadth of urology, offering the potential for all urological units in the UK to participate. The metrics are patient-focused and the data collection and submission processes are designed to maximise case ascertainment. National data is reported but the main focus of the audits is to provide individual feedback to units for benchmarking and quality improvement.

The audits appear on the annual NHSE Quality Accounts List, which helps drive compliance and ensures integration into Trust governance processes for scrutiny of the results and generation of an action plan if required. There are case studies available to urologists from the audits which demonstrate how individual unit feedback to urology units has been a catalyst for driving changes in practice and service improvement. Local re-auditing is promoted through provision of audit templates and supporting documentation and guidance, thereby closing the audit loop.

Achievements and performance (continued)

Audit (continued)

REJOIN – (Emergency Ureteric Injury Management) Audit

Unit-level anonymised data was collected on management and outcomes of patients with ureteric injury between 1 February and 30 September 2022 inclusive. Data submission took place between October 2022 and February 2023. This audit aimed to improve understanding of the frequency of ureteric injuries and determine variations in practice and treatments in the UK. It also sought to identify whether trainees are getting enough exposure to this type of emergency and therefore also captured the number of units with zero cases during the audit period as this has an impact on training opportunities and can inform course development and provision. 187 complete datasets were captured from 78 units in the UK. A further 27 units reported no ureteric injuries during the audit period. Preliminary results were presented at the BAUS 2023 Annual Scientific Meeting and headline statements from the audit were made available to Members on the BAUS website. Abstracts were accepted for presentation at the European Association of Urology (EAU) and Society of Urodynamics, Female Pelvic Medicine and Urogenital Research (SUFU) in 2024. Further data analysis on complications and regional variation is ongoing.

C-PAT Audit – (National Audit of Patient Satisfaction with Cystectomy Pathway for Bladder Cancer) - PROM

Radical cystectomy with urinary diversion is a gold standard treatment for invasive or high-risk non muscle invasive bladder cancer (NMIBC). It is acknowledged that patient pathways are critically related to survival. However, little is known about patient perceptions of the quality of care they receive when undergoing cystectomy. This audit was a collaboration between BAUS and the patient charity Action Bladder Cancer UK (ABCUK) and was the first national audit focused entirely on patients' perceptions of the quality of care received on their cystectomy pathway using a validated PROM (C-PAT). It aimed to determine variations in pathways and treatments in the UK. All UK units performing cystectomy were identified and invited to participate in the audit, which launched in November 2022 and closed in June 2023. 33 of 49 centres participated, and 1714/2093 (81.8%) of patients who underwent cystectomy between 1 January 2021 to 31 July 2022 inclusive were alive at the snapshot study time point and eligible for inclusion. The questionnaire response rate was 1081/1714 (63%) across the participating centres.

Achievements and performance (continued)

Audit (continued)

Preliminary results were presented at the BAUS 2023 Annual Scientific Meeting and a national report and headline statements from the audit were uploaded onto the BAUS website after the meeting. All participating units were emailed individual unit reports, benchmarked against the national data. A paper is being finalised for submission to the journal *European Urology*.

The C-PAT PROM and the MITRE snapshot audit undertaken in 2022 are components of a longer-term Section of Oncology project over 3-4 years to develop the evidence base for a nationally funded bladder cancer audit. BAUS is working with patient groups and other professional organisations to campaign for a national bladder cancer audit.

Nephrostomy Audit

The nephrostomy audit was launched at the Section of Endourology Annual Meeting in September 2023. Sepsis due to an infected obstructed kidney is a serious urological emergency that needs prompt and appropriate management. Although there is consensus on diagnosis and immediate resuscitation of the patient, provision for further management of draining the infected obstructed kidney is not uniform across the different hospitals depending on availability of on-call interventional radiology service. The upcoming centralisation of vascular services will impact further on appropriate and timely access to interventional radiology for management of patients requiring nephrostomy insertion. The Section developed a Consensus Statement, in consultation with BAUS members and consultant interventional radiologists, to create a comprehensive management pathway and series of statements to aid clinicians. The audit will collect retrospective unit level data on all patients undergoing primary nephrostomy in an obstructed infected kidney as an emergency in October and November 2023. Data submission will take place in February 2024.

Three future audits were approved by the Audit Steering Group for development and piloting by the Section of Oncology, the Section of Andrology and Urogenital Surgery and the Section of Trainees.

The Impact of Diagnostic Ureteroscopy on Radical Nephroureterectomy and Compliance with Standard Care (I-DUNC) Audit

Unit-level anonymised data will be collected on all patients undergoing radical nephroureterectomy (RNU) for suspected urothelial cancer (UTUC) between 1 July 2022 and 31 July 2023, and subsequent follow-up data including the number of patients who had post-RNU bladder mitomycin-C (MMC) and the number of patients receiving adjuvant chemotherapy for T2 or higher disease. Data submission will take place between 1 April and 30 April 2024 inclusive. UTUC requires timely and accurate diagnosis and treatment. RNU is the surgical standard of care for patients with suspected UTUC but there is currently no consensus on the best diagnostic evaluation strategy for these patients.

The aims of the audit are to assess national practices for diagnostic evaluation of patients with suspected UTUC and the impact of diagnostic ureteroscopy on the outcomes of RNU and evaluate national compliance with standard-of-care practices such as MMC administration and adjuvant chemotherapy in T2 or higher disease.

Achievements and performance (continued)

Audit (continued)

Penile Fracture (SNAP) Audit

Unit-level anonymised data will be collected on all patients undergoing a surgical repair for a suspected or confirmed penile fracture between 1 April 2023 and 31 March 2024. Data submission will take place from 1 March to 31 March 2025 inclusive.

Environmental Lessons Learned and Applied to the Bladder Cancer Care Pathway (ELLA) Audit

Anthropogenic climate change is a global emergency and healthcare is responsible for 5% of global greenhouse gas emissions. The NHS has a net zero greenhouse gas emissions target of 2045. Achieving this goal will involve adaptation and innovation throughout healthcare. The GIRFT Programme has developed guidance for the bladder cancer pathway, aimed to show healthcare teams how they can quickly realise significant greenhouse gas emission reductions. The audit aims to assess and identify variations in practice related to the most important GIRFT decarbonisation recommendations for the bladder cancer care pathway across the UK and estimate hospital level excess greenhouse gas emissions compared to optimal 'low carbon' practice. Data will be collected on specific points across the bladder cancer care pathway for 20 consecutive patients from 1 August 2024. Data submission will take place between 1 September 2024 and 31 October 2024.

National Consultant Information Programme (NCIP) - Urology Vanguard

BAUS continued its partnership with NCIP to provide urologists with access to routinely collected data in a format which gives them high quality supporting information for appraisal and professional development and enables local and national benchmarking to help improve quality and patient safety. All consultant urologists in England now have access to their individual and unit level data in the NCIP portal. There are 35 urology dashboards in the tool and urologists also have access to the stress incontinence and paediatric urology dashboards in the Gynaecology and Paediatric Surgery portfolio if they undertake these procedures. A group of urologists selected by BAUS worked with NCIP content developers to refine the complications metric for uro-oncological procedures in NCIP and this is now generating more meaningful data.

A new and improved version of the NCIP portal was launched in October 2023, BAUS supported the re-launch by hosting a webinar aimed at Trust Clinical Leads to introduce them to the new functionality and co-hosting a GIRFT NCIP webinar for all urologists showcasing the new look and new features. The recorded webinars are accessible through the BAUS, GIRFT and NHS Futures websites. BAUS contributed to joint messaging and communications, promotion of NCIP at BAUS and other appropriate urological meetings and engagement with Clinical Leads. BAUS continued to provide a user feedback form on its website and urology-specific podcasts and webinars.

BAUS also continued work with GIRFT on the co-development and publication of coder and clinician guidance for a range of urological procedures to improve the conformity of coding nationally, which is available on the BAUS and GIRFT websites.

Achievements and performance (continued)

Audit (continued)

National Consultant Information Programme (NCIP) - Urology Vanguard (continued)

NCIP only applies to England but BAUS is supporting its members in the devolved nations by sharing learning from the Association's collaboration with NCIP that can be applied to data collection projects in Wales, Scotland and Northern Ireland.

Workforce

BAUS has undertaken annual workforce surveys since 2009 and uses the information to contribute to discussions on workforce planning and identify longitudinal workload trends. The report on the 2022 data was published in June 2023. In addition to the BAUS census data, the report drew on information from the General Medical Council (GMC), NHS Digital, the Joint Committee on Surgical Training and the Specialist Advisory Committee (SAC) in Urology. The 2023 report included regional data to show the number of urologists per head of population demonstrating a marked variation across the country.

Essay and Audit Competitions

BAUS aims to raise the profile of the specialty amongst medical students, to encourage junior doctors to consider a career in urology and to inspire the next generation of urologists to engage with the Association. To this end BAUS runs an essay competition for medical students and an audit or quality improvement project competition for Foundation Year and Core Trainees (FY & CTs). In 2023 17 submissions were received for the essay competition (32 in 2022); the title set was "What steps can be taken in Urology to recover from the COVID pandemic? How do we address health inequalities exposed by the pandemic? How do we promote good Urological health?". In 2023, 17 submissions were received for the audit competition (18 in 2022). The national winners were invited to attend the Annual Scientific Meeting and were invited to present their work in the Medical Student session and Core Trainees session at the meeting. Prizes and certificates were presented to the winners.

Widening Participation

In July 2021 BAUS published its 10-point action plan around widening participation. The aim is to embed the goals across the activities of the Association so that BAUS is an organisation that attracts membership from the widest group of clinicians and healthcare professionals and makes the specialty attractive to all.

The Equality, Diversity and Inclusion (EDI) working group, which includes two Trustees and reports directly to the Board, held several meetings in 2023 and progressed a number of workstreams. In 2022 a data collection exercise aimed at helping BAUS to understand the diversity of BAUS was piloted with all those holding leadership roles within BAUS. Current data shows that 69% of BAUS Committee members are male and 31% are female, the GMC Specialist Register for Urology shows that 86% of urologists are male and 14% female. There is an insufficient volume of data to support further reporting at this time.

Achievements and performance (continued)

Other activities (continued)

In all meetings and conferences there was a drive to ensure that the faculty invited to participate in sessions represented a diverse and inclusive range of BAUS members. At the annual meeting there were a number of EDI themed sessions:

In its ten-point action plan BAUS had committed to developing a code of conduct for meeting chairs and panellists to follow in order to avoid inappropriate comments and bystander apathy

and this was piloted at the Section of Oncology meeting in November 2023 and will be rolled out to all meetings in 2024.

Widening Participation (continued)

Point 6 of the Plan was to prime the pipeline for leadership into BAUS roles. During 2023 the working group developed plans for a shadowing scheme to allow members, at any stage of their careers, to gain a deeper understanding of the functions of BAUS's committees. This will be piloted in 2024.

BAUS Digital and Communications Strategy

The BAUS Digital Working Group, including representation from across the BAUS membership, a Trustee and an external digital consultant (whose time has been provided at no cost to the organisation), held its first meeting in January 2023. The specific remit of the group was to assess the potential and make recommendations for a digital tool which would support the BAUS communication strategy to better meet the needs of the membership. The Working Group quickly established the potential for a web app, and a subsequent proposal for the development of the tool, including a re-fresh of the current website, was approved by Trustees in March.

During the second half of 2023 the Working Group, supported by Light Media (the external agency managing the BAUS website) worked to define the scope and functionality of the web app. Following final stages of technical development the web app will be launched at the 2024 BAUS Annual Meeting. In parallel, the BAUS website has undergone a make-over in terms of design and overall functionality and will be launched alongside the web app. The work on the website has been supported by both the Working Group and by the surgical web editor Nigel Bullock.

Work on the area of BAUS communications in general concluded a number of recommendations, one of which was to reduce the overall amount of communication regarding BAUS business that was emailed to the membership each week. As a result, a BAUS Weekly Newsletter is now in place which summarises a number of individual communications into a single weekly round-up. The Newsletter will be further developed as a more interactive and personalised offering within the web app.

Urolink

Urolink works with a number of centres, mainly in East and Central Africa, to support the development of urological services.

Achievements and performance (continued)

Other activities (continued)

Urolink (continued)

There were a number of visits and workshops undertaken in 2023 including a reconstructive workshop in Hawassa in February, a paediatric surgical camp in Malawi in March and a UroGynae scoping visit to Malawi in April. In April 2023 Urolink Committee member Nick Campain undertook a visit to Ndola in the Copperbelt region of Northern Zambia. Urolink has a longstanding link with University Teaching Hospital (UTH) in Lusaka, Zambia. Dr Simon Mukosai and Dr Mumba Chalwe previously completed their urological training at UTH and have subsequently set up a urology department and training programme at Ndola teaching hospital. This was a scoping visit to meet the team and hospital management, assess caseload and facilities, deliver some teaching activities and understand the local infrastructure with a view to establishing a longer-term link. In May Maxine Tran led a scoping visit to four centres in Hanoi, Vietnam. Although technologically more advanced than many centres in sub-Saharan Africa, there are many differences in care provision and methods of training that could be helped by Urolink. Urolink supported the 14th Lester Eshelman Urological Workshop Tanzania in November with more than 70 delegates and excellent feedback. Urolink funded the conference expenses and provided five faculty members. In December 2023 the Chair of Urolink attended the College of Surgeons of East, Central and Southern Africa (COSECSA) examinations in Ethiopia.

Detailed reports on all activities are included on the Urolink pages on the BAUS website.

Financial review

Financial results of activities and events

The Association's finances are stable, in 2023 there was an operating surplus of £210,886 (2022 – surplus of £15,636), against a budgeted deficit of £160,368.

The direct surplus from the 2023 Annual Scientific Meeting (ASM) was £237,588 (2022 - £137,718), which was the best surplus since 2016. Income from the 2023 meeting was £909,802 (2022 meeting income £709,945). Expenditure on the meeting was £672,214 (2022 meeting expenditure - £572,227). The increase in expenditure on the meeting was attributable to a number of factors including upgrades to the lunchtime catering in the exhibition hall, provision of a creche and increased audio visual and technical costs associated with offering the meeting with a hybrid format.

BAUS returned to a full programme of educational events in 2023, these activities generated a direct surplus of £32,247 in 2023 as opposed to £48,586 in 2022. The Section of Oncology and Section of Endourology annual meetings generated surpluses of £33,923 and £43,499 respectively (£26,857 and £34,679 in 2022).

Six industry sponsored webinars (BAUS sponsored Innovations in Urology programme) ran in 2023 as opposed to one in 2022 generating a surplus of £59,083.

Financial review (continued)

Financial results of activities and events (continued)

In 2023 subscriptions generated £580,418 (2022 - £565,185) which amounted to 27% of the Association's income in 2023 compared to 30% in 2022 and 46% in 2021.

Reserves policy and financial position

The "free reserves" of BAUS at 31 December 2023, calculated as the total general funds of the Association less the value of fixed assets, amounted to £3,140,275 (2022 - £2,773,967).

Usually, the Annual Scientific Meeting (ASM) generates about 30-40% of BAUS' income, in 2023 the ASM accounted for 43% (38% in 2022 and 17% in 2021) and the meeting accounts for 36% of BAUS's expenditure, with contracts for the meeting venues agreed several years in advance. BAUS has always been aware that it is exposed to significant financial risks in organising events, the costs associated with running events have significantly increased and it is not possible to pass all these costs on to delegates. The Trustees regard it as prudent to retain sufficient reserves to cover the costs of an Annual Scientific Meeting, plus any future contractual commitments, including pension provisions and, in addition, covering about six months of operational expenditure under normal circumstances. On this basis, free reserves of at least £2,500,000 should be maintained.

Even as BAUS' range of activities has continued to expand the staffing levels have remained pretty constant over a number of years. In 2023 BAUS carried some staff shortages for most of the year and it anticipates investment in staff recruitment and consultancy services to support the strategic priorities and future proof the organisation.

The Trustees are confident that the levels of reserves that BAUS holds, which are readily accessible, is such that BAUS will be able to continue to operate effectively.

Investments policy

The Trustees are empowered to invest any money that the Association does not immediately need in such a manner as they may determine.

At 31 December 2023 the Trustees held £2,348,906 (£2,151,228 in 2022) of the Association's free reserves in the COIF Charity Funds Scheme managed by CCLA Investment Management. Of this £1,000 (£1,000 in 2022) was held as cash by the investment managers and the remainder was invested. The balance of free reserves, £791,369 (£621,739 in 2022) was held as current assets, principally cash in interest bearing bank accounts.

The Trustees take professional advice from, and are responsible for managing the relationship with, the Association's investment manager, CCLA. The Association's investment strategy is to seek a long-term total return comprising growth in capital and income with a medium level of investment risk. The Trustees have delegated certain discretionary powers of investment to CCLA but can approve changes to the overall investment strategy (for example where an emphasis may be put on capital growth) meaning a slight increase in the relative risk exposure. The Trustees will keep the performance of the investment managers under review and will review their investment strategy on an annual basis.

Financial review (continued)

Investments policy (continued)

Performance of the COIF Charities Investment Fund is measured against the bespoke benchmark used by the Fund and by the ARC Steady Growth Charity Index which is used to measure peer group performance.

During the year, investment values rose 9.2% compared to the market value at the end of the previous year (11.6% fall in 2022) and generated investment income at an average rate of 3.0% (2.6% in 2022). During the year the Association's cash balances generated income at an average rate of 1.66% (0.38% in 2022). This reflected the prevailing economic climate and the trustees are satisfied with the performance.

Governance, structure and management

Status and History

The British Association of Urological Surgeons Limited is a registered charity, and a company limited by guarantee, not having a share capital. Every member undertakes to contribute an amount not exceeding £1 to the assets of the charity in the event of the charity being wound-up during the period of membership, or within one year thereafter.

BAUS originally came into existence as an unincorporated association that was founded in 1945 and has always functioned as a charity. The current corporate entity was incorporated on 16 January 2007 and became a registered charity on 4 December 2010.

The Association is governed by the regulations set down in its company Articles of Association, which were reviewed and updated in 2020, formally adopted at the Annual General Meeting on 29 September 2020 and subsequently filed with Companies House and the Charity Commission.

Organisational structure

The Trustees of BAUS have legal and fiduciary responsibility for the Association. The Trustees are the Officers of the Association (the President, Vice President, Honorary Secretary, Honorary Secretary Elect, Honorary Treasurer and Honorary Treasurer Elect) and up to four co-opted Trustees.

The following key senior members of staff are responsible for the day-to-day management of the charity:

E A Bishop Chief Executive and Company Secretary

P Hagan Deputy Chief Executive

The Association currently employs three part-time and five full time members of staff.

Governance, structure and management (continued)

Organisational structure (continued)

The following members have served on the Council since 1 January 2023:

Elected Regional Representatives

R Barod	(2021-2024)	
D Burke	(2021-2023)	(to 20 June 2023)
B Duggan	(2021-2024)	
V During	(2021-2024)	
G Durkan	(2019-2024)	
S Garnett	(2020-2025)	
W Green	(2021-2024)	
M Johnson	(2020-2023)	(to 20 June 2023)
G Kanda Swamy	(2019-2024)	
L Kerr	(2022-2025)	
R Lockyer	(2021-2024)	
M Lynch	(2019-2024)	
V Modgil	(2023-2026)	(from 20 June 2023)
R Morrison	(2021-2025)	
A Nambiar	(2023-2026)	(from 20 June 2023)
B Patel	(2019-2024)	
N Shah	(2019-2024)	
H Simpson	(2021-2024)	

Governance, structure and management (continued)

Organisational structure (continued)

Ex-officio Council Members

M Lucky	(2022-2023)	Chair, Section of Andrology and Genito-Urethral Surgery
S Sriprasad	(2022-2023)	Chair, Section of Endourology
M Belal	(2022-2023)	Chair, Section of Female, Neurological and Urodynamic Urology
J Aning	(2023-2024)	Chair, Section of Oncology
S Nalagatla	(2023-2024)	Chair, Section of Trainees
M Garthwaite	(2023-)	Chair, The Urology Foundation (TUF)
A McNeill	(2021-)	Chair, Executive Committee BJU International
N Soomro	(2023-2027)	Council RCS England
S Hillery	(2022-)	President, British Association of Urological Nurses Representative (<i>invited non-voting</i>)
A Dickinson	(2019-2023)	Chair, Audit Steering Group
S Natalwala	(2021-2023)	SAS Members Representative
C Moore	(2021- 2023)	Surgical Specialty Lead for Research

Key management

The Trustees consider that they, together with the Chief Executive and Deputy Chief Executive, comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis.

None of the Trustees receives remuneration in connection with their duties as trustees. The employing trust of the BAUS President is reimbursed for two sessions per week and there is an option to reimburse the Vice President and Honorary Secretary's trusts for one session respectively per week to ensure they have sufficient protected time to undertake the roles. Remuneration for all BAUS staff (including the Chief Executive and Deputy Chief Executive) is agreed by the Trustees who normally receive an annual confidential salary review report from an independent HR Consultant. The report contains salary review statistics and benchmarking of all job descriptions.

Method of recruitment, appointment, election, induction and training of Trustees

Recruitment

Details of vacancies for Officer posts are circulated to voting members of the Association. Candidates, who must be voting members in good standing, are proposed and seconded by appropriate sponsors, also voting members in good standing, and nomination forms are submitted to the Secretariat by a given date. Candidates are required to provide a written statement in support of their application, the details of which are circulated to the members who are the electorate. The election process is conducted in accordance with the Rules of the Association.

Governance, structure and management (continued)

Method of recruitment, appointment, election, induction and training of Trustees
(continued)

Appointment and election

The following procedural details apply to the Officers:

The Officers of the Council comprise the President, Vice President, Honorary Treasurer, Honorary Treasurer Elect, Honorary Secretary and the Honorary Secretary Elect, all of whom have their elections confirmed at the Annual General Meeting.

The President holds office for two years from the time of the Annual General Meeting. The Vice President holds office for two years thereafter becoming President.

The Honorary Secretary and Honorary Treasurer hold office for two years from the time of the Annual General Meeting. The Honorary Secretary Elect and the Honorary Treasurer Elect hold office for two years thereafter becoming Secretary/Treasurer.

Trustees can co-opt up to four members, one of the co-opted Trustees was appointed from among the elected Regional Council members (following interview) and two more members were appointed as co-opted Trustees after a recruitment process in 2020. Following changes to the Articles of Association in 2020, a lay Trustee was appointed.

Induction and training

To be eligible for election as a Trustee an individual must be a voting member of the Association, and therefore all of those elected will have a degree of familiarity with the workings of the Association which are set out in full on the BAUS website. However, mindful of the importance of Trustee induction and training, the Association has developed an induction pack for new Trustees and this is given to all Trustees on election and appointment.

The induction pack includes 'The Essential Trustee – what you need to know' published by the Charity Commission, the Trustees' Report and financial statements for the previous year, minutes of Trustee and Council meetings for the 12-month period before the newly elected/appointed Trustees formally begin their period of office, the Association's risk register and other general information – including the dates and times of future Trustees' meetings. In 2023 induction meetings were held by the President, Vice President and senior staff with the newly elected Trustees. Additional training is provided by the charity for Trustees on an on-going basis as the need arises.

Risk and corporate governance matters

The Trustees of the Association have been tasked with risk management and corporate governance matters. The Trustees and the Council generally take a low-risk approach to the management of the Association and they seek to minimise all risk exposure through good governance by maintaining adequate and appropriate systems and procedures throughout the operations of the Association.

Governance, structure and management (continued)

Risk and corporate governance matters (continued)

The Association maintains a comprehensive risk register which is reviewed regularly by the Trustees. The highest risks identified in the 2023 review remain loss of key staff and loss of income and dependency on a limited number of income sources.

The development of a strategic plan allows for a comprehensive review of work programmes and priorities which includes a review of staff resources against workplans to ensure resilience, sustainable performance and effective risk management.

The Trustees are satisfied that appropriate processes and policies are in place to manage the major risks identified to an acceptable level.

Sub-Committees

Under the Association's Rules the Trustees may establish (and disestablish) such committees as they think fit and delegate any of their functions to committees of BAUS. One member of every committee must be a Trustee. The main committees of BAUS are as follows:

The UROLINK Committee

The UROLINK Committee usually meets virtually at least twice a year, and is responsible for the organisation, financial administration and running of UROLINK. UROLINK aims to encourage and support the establishment of links with individual departments and organisations in low-income countries and to facilitate professional visits to work with colleagues.

BJU International and The Urology Foundation (TUF) continue to support activities at designated centres in Lusaka and Hawassa respectively and funds donated are held in a reserve account. Progress reports are submitted to BJU International and TUF on a regular basis.

Education Committee

During 2023 an education operational committee comprising the three Educational Leads (for Specialty Trainees, FY/CTs and Medical Students), two BSoT Education representatives and an SAS/LED representative maintained oversight of the delivery of BAUS education events and courses as well as some development work. The structure and role of the Education committee will be informed in the context of the Association's strategic development process including an Education Review.

Governance, structure and management (continued)

Sub-Committees (continued)

Audit Steering Group

The remit of the ASG is to provide leadership and strategic oversight across all data and audit activity within BAUS.

In 2023, work continued to be focussed on:

- ◆ Relationship building, networking and partnering with national programmes for quality improvement; Getting it Right First Time (GIRFT), the National Consultant Information Programme (NCIP), and UK-wide urology patient charities;
- ◆ Support for development and delivery of new audits; and
- ◆ Engagement with the membership, promotion of audit as a tool for quality improvement and dissemination of best practice.

Sub-Specialty Sections

BAUS has four sub-specialty sections:

- ◆ BAUS Section of Oncology formed in 1998;
- ◆ BAUS Section of Endourology formed in 2002;
- ◆ BAUS Section of Female, Neurological and Urodynamic Urology formed in 2002; and
- ◆ BAUS Section of Andrology and Genito-Urethral Surgery formed in 2003;

These sections aim to improve standards and quality of practice, within their sub-specialties, by promoting training, research and development. Members of the Association can join up to three sections which are relevant to their particular areas of practice.

In addition to the sub-specialty Sections, in 2018 a BAUS Section of Trainees was formed (BSoT). All trainee members of BAUS are automatically members of BSoT.

In 2023 BAUS agreed to establish a new Section of SAS & Trust Urologists (SSTU), replacing the SAS@BAUS working group which had been set up to offer career support and guidance for BAUS members who are Specialty and Associate Specialist (SAS) doctors or Locally Employed Doctors (LEDs). Plans to establish the Section were reported at the Annual General Meeting and recruitment to membership began in the second half of the year. Elections to the executive committee were held before the year end so that the Section could begin work in 2024.

Each section is administered by its own Executive Committee which is elected from within the sections' membership. The surgeons who make up the Executive Committees of each of the sections give their time voluntarily to these activities. The section chairs are ex-officio members of BAUS Council.

Plans for future periods

Future strategy

The 2023-26 Strategic plan was presented to BAUS Council in January 2023, the plan informs and guides BAUS' activities for the coming years.

Membership

OUTCOME– That those delivering urological care become active members of BAUS at all stages of their careers so enabling BAUS to be relevant, representative, inclusive and effective.

In 2024 BAUS will review member communications and promotional opportunities to support recruitment and retention.

Education

OUTCOME – That members are supported to access lifelong learning in urology.

Education has been described as the 'heartbeat' of BAUS; it is the Association's core business. In 2024 BAUS will:

- ◆ deliver a full calendar of events including educational courses, targeted sub-specialty meetings and a three-day annual scientific meeting.
- ◆ establish a new structure to guide, evaluate and optimise BAUS's educational offer.

Provision of Urological Care

OUTCOME – BAUS' professional expertise is harnessed to contribute to equitable access to urological care for all patients in the UK.

BAUS will continue to develop and promote best practice service models through audit and quality improvement and where appropriate by working with and giving input to other organisations such as GiRFT and NICE.

Engagement in discussions and activities to better support the urological workforce including training guidance, recruitment and retention.

In addition to the core themes mentioned above, BAUS will develop a targeted strategy for communications to ensure they are fit for purpose including an update of the website and the launch of a progressive web app.

Work on fully implementing the 10-Point Action Plan around widening participation will continue. The aim is to embed the goals across the activities of the Association so that BAUS is an organisation that attracts membership from the widest group of clinicians and healthcare professionals and makes the specialty attractive to all.

Statement of Trustees' responsibilities

The Trustees (who are also directors of The British Association of Urological Surgeons Limited for the purposes of company law) are responsible for preparing the Trustees' report and 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 which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Each of the Trustees confirms that:

- ◆ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Statement of Trustees' responsibilities *(continued)*

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'J Cresswell'.

J Cresswell

Approved by the Trustees on: 13 May 2024

Independent auditor's report to the members of The British Association of Urological Surgeons Limited

Opinion

We have audited the financial statements of The British Association of Urological Surgeons Limited (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, and statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the trustees' report, which is also a directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006).

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and

Auditor's responsibilities for the audit of the financial statements (continued)

- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



20 May 2024

Edward Finch (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Statement of financial activities Year to 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	2022 £
Income and expenditure							
Income:							
Investment income	1	81,108	—	81,108	67,549	—	67,549
Income from charitable activities							
. Dissemination of information	2	2,105,268	394	2,105,662	1,789,599	7,000	1,796,599
Total income		2,186,376	394	2,186,770	1,857,148	7,000	1,864,148
Expenditure							
Expenditure on charitable activities							
. Dissemination of information	3	1,969,167	6,737	1,975,904	1,829,476	19,036	1,848,512
Total expenditure		1,969,167	6,737	1,975,904	1,829,476	19,036	1,848,512
Net income (expenditure) before gains on investments		217,209	(6,343)	210,886	27,672	(12,036)	15,636
Net gains (losses) on investments	11	197,678	—	197,678	(283,064)	—	(283,064)
Net income (expenditure)		414,887	(6,343)	408,544	(255,392)	(12,036)	(267,428)
Transfer between funds	14	—	—	—	—	—	—
Net movement in funds		414,887	(6,343)	408,544	(255,392)	(12,036)	(267,428)
Reconciliation of funds:							
Fund balances brought forward at 1 January 2023		3,155,255	30,485	3,185,740	3,410,647	42,521	3,453,168
Fund balances carried forward							
at 31 December 2023		3,570,142	24,142	3,594,284	3,155,255	30,485	3,185,740

All of the charity's activities derived from continuing operations during the current financial period.

All recognised gains or losses are included in the above statement of financial activities.

Balance sheet 31 December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Intangible fixed assets	9		38,400		—
Tangible fixed assets	10		7,244		9,204
Investments	11		2,348,906		2,151,228
			2,394,550		2,160,432
Current assets					
Stocks		4,147		5,126	
Debtors	12	870,744		796,682	
Cash at bank and in hand		1,131,146		848,618	
		2,006,037		1,650,426	
Liabilities:					
Creditors: amounts falling due within one year	13	(806,303)		(625,118)	
Net current assets			1,199,734		1,025,308
Total net assets			3,594,284		3,185,740
The funds of the charity:	14				
Restricted funds					
. UROLINK funds			24,142		30,485
Designated funds					
. Endourology funds			345,796		315,031
. BSoT fund			38,427		57,053
Unrestricted funds:					
. General funds			3,185,919		2,783,171
			3,594,284		3,185,740

Approved by the Trustees
and signed on their behalf by:



President



Honorary Treasurer

Approved on: 13 May 2024

The British Association of Urological Surgeons Limited
Registered Company Number: 06054614 (England and Wales)

Statement of cash flows 31 December 2023

	Notes	2023 £	2022 £
Cash inflow from operating activities:			
Net cash provided by operating activities	A	241,482	28,524
Cash inflow from investing activities:			
Dividends and interest from investments		81,108	67,549
Purchase of intangible fixed assets		(38,400)	—
Purchase of tangible fixed assets		(1,662)	(1,121)
Net cash provided by investing activities		41,046	66,428
Change in cash and cash equivalents in the year		282,528	94,952
Cash and cash equivalents at 1 January 2023	B	848,618	753,666
Cash and cash equivalents at 31 December 2023	B	1,131,146	848,618

Notes to the cash flow statement for the year to 31 December 2023.

A Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net movement in funds (as per the statement of financial activities)	408,544	(267,428)
Adjustments for:		
Depreciation charge	3,622	3,726
Amortisation charge	—	9,360
(Gains)/Losses on investments	(197,678)	283,064
Dividends and interest from investments	(81,108)	(67,549)
Decrease in stocks	979	1,361
(Increase) in debtors	(74,062)	(91,805)
Increase in creditors	181,185	157,795
Net cash provided by operating activities	241,482	28,524

B Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	1,130,146	847,618
Cash held by investment managers	1,000	1,000
Total cash and cash equivalents	1,131,146	848,618

Principal accounting policies 31 December 2023

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2023.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where judgements and estimates have been made include the judgement whether items meet the criteria for capitalisation as intangible fixed assets, estimating the amortisation and useful economic life and likely residual values, if any, of intangible and tangible fixed assets for the purposes of determining the annual depreciation charge.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that the charity is able to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. With regard to the next accounting period, the year ending 31 December 2024, the most significant areas that affect the carrying value of the assets held by the charity are the level of investment return and the performance of the investment markets.

Income recognition

Income is recognised in the period in which the charity becomes entitled to that income, where receipt of resources is probable and the amount can be measured reliably.

Income comprises subscriptions, income from scientific meetings and journals, investment income, donations and other income.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the bank.

Income is recognised in the statement of financial activities for the proportion of subscriptions, which are receivable in the financial period. Amounts received but not recognised in the statement of financial activities are carried forward in the balance sheet as deferred income.

Income from scientific meetings and journals is recognised in the statement of financial activities when the service is delivered. Amounts received but not recognised are carried forward in the balance sheet as deferred income.

Resources expended

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes investment management fees.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include charitable grants and donations, direct and support costs in respect of the dissemination of information including governance costs.

Grants payable are included in the statement of financial activities when approved and when the intended recipient has either received the funds or been informed of the decision to make the grant and has satisfied all performance conditions. Grants approved but not paid at the end of the financial year are accrued. Grants where the beneficiary has not been informed or has to fulfil performance conditions before the grant is released are not accrued for but are disclosed as financial commitments in the notes to the accounts. Grants comprise single year payments rather than multi-year grants.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect of its compliance with regulation and good practice.

Support costs and governance costs are allocated in full to the charitable activity of dissemination of information.

Intangible fixed assets

All intangible assets purchased that have a cost of more than £500 and an expected useful economic life that exceeds one year are capitalised and classified as intangible fixed assets. Intangible fixed assets are stated at historical cost less amortisation. Amortisation is provided on all intangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

- ◆ CRM database – over 5 years.
- ◆ Contract relationship management software – 5 years

An annual impairment review is carried out for each asset after it has been brought into use to reassess its remaining useful life and that it still meets the definition of an intangible asset. Provision is made for assets that are no longer deemed to give an ongoing benefit to the charity for a period of greater than 12 months.

Tangible fixed assets

All tangible assets purchased that have a cost of more than £500 and an expected useful economic life that exceeds one year are capitalised and classified as fixed assets. Tangible fixed assets are stated at historical cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

- ◆ Improvements to leasehold premises – over the life of the lease
- ◆ Fixtures and fittings – over 5 years
- ◆ Office equipment – over 5 years

Fixed asset investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

Fixed asset investments (continued)

The charity does not acquire put options, derivatives or other complex financial instruments.

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value at that date. Realised and unrealised investment gains (or losses) are combined in the statement of financial activities and are credited (or debited) in the year in which they arise.

Stocks

Stocks are valued at the lower cost or net realisable value.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is a legal or constructive 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. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight line basis over the term of the lease.

Pension contributions

The charity participates in a multi-employer defined benefit pension scheme known as the Superannuation Arrangements of the University of London ("SAUL"). The scheme is contracted out of the State Earnings-Related Pension Scheme and is a centralised scheme for certain employees with the assets held in separate trustee-administered funds. The charity is unable to identify its share of the underlying assets and liabilities of the scheme, therefore the financial statements include pension costs payable in respect of the plan on a defined contribution basis.

Fund accounting

The general fund comprises the accumulated surpluses of unrestricted incoming resources not yet expended, which are available for use in furtherance of the general objectives of the charity.

Designated funds are set aside out of unrestricted funds and consist of amounts which have been allocated or designated for specific purposes by the trustees. The use of designated funds remains at the discretion of the trustees.

Restricted funds are funds subject to specific conditions imposed by donors. The purpose and use of the restricted funds are set out in the notes to the accounts. Amounts unspent at the year end are carried forward in the balance sheet.

1 Investment income

	Unrestricted funds £	Restricted funds £	2023 £
Bank interest receivable on short term cash deposits	16,624	—	16,624
Income from investments listed on a recognised stock exchange	64,484	—	64,484
2023 Total funds	81,108	—	81,108
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2022 £</i>
<i>Bank interest receivable on short term cash deposits</i>	<i>3,065</i>	<i>—</i>	<i>3,065</i>
<i>Income from investments listed on a recognised stock exchange</i>	<i>64,484</i>	<i>—</i>	<i>64,484</i>
2022 Total funds	67,549	—	67,549

2 Income from dissemination of information

	Unrestricted funds £	Restricted funds £	2023 £
Subscriptions	580,418	—	580,418
Annual Scientific Meeting	909,802	—	909,802
Journal of Clinical Urology	85,231	—	85,231
Office of Education	178,649	—	178,649
Section of Oncology	105,376	—	105,376
Section of Endourology	177,332	—	177,332
Section of Female Urology	19,075	—	19,075
Section of Trainees	1,500	—	1,500
Industry sponsored webinars	35,683	—	35,683
Urolink	2,450	20	2,470
Data and audit	1,000	—	1,000
Other income	8,662	374	9,036
2023 Total funds	2,105,268	394	2,105,662
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2022 £</i>
<i>Subscriptions</i>	<i>565,185</i>	<i>—</i>	<i>565,185</i>
<i>Annual Scientific Meeting</i>	<i>709,945</i>	<i>—</i>	<i>709,945</i>
<i>Other meetings</i>	<i>52,778</i>	<i>—</i>	<i>52,778</i>
<i>Journal of Clinical Urology</i>	<i>85,051</i>	<i>—</i>	<i>85,051</i>
<i>Office of Education</i>	<i>152,138</i>	<i>—</i>	<i>152,138</i>
<i>Section of Oncology</i>	<i>98,290</i>	<i>—</i>	<i>98,290</i>
<i>Section of Endourology</i>	<i>82,210</i>	<i>—</i>	<i>82,210</i>
<i>Section of Trainees</i>	<i>25,544</i>	<i>—</i>	<i>25,544</i>
<i>UK Fellowship Meeting</i>	<i>4,167</i>	<i>—</i>	<i>4,167</i>
<i>Industry sponsored webinars</i>	<i>9,733</i>	<i>—</i>	<i>9,733</i>
<i>Urolink</i>	<i>1,500</i>	<i>7,000</i>	<i>8,500</i>
<i>Other income</i>	<i>3,058</i>	<i>—</i>	<i>3,058</i>
2022 Total funds	1,789,599	7,000	1,796,599

3 Costs of dissemination of information (continued)

	Unrestricted funds £	Restricted funds £	2023 £
Direct costs:			
Annual Scientific Meeting	672,214	—	672,214
Journal of Clinical Urology	102,361	—	102,361
Office of Education	146,402	—	146,402
Section of Oncology	71,452	—	71,452
Section of Endourology	133,833	—	133,833
Section of Female Urology	12,785	—	12,785
Section of Trainees	29,482	—	29,482
Section of Andrology	3,066	—	3,066
Section of Academic Urology	3,000	—	3,000
Industry sponsored webinars	2,100	—	2,100
Data and audit	1,395	—	1,395
British Journal of Urology International	66,500	—	66,500
Grants, donations and awards (see note 4)	2,729	374	3,103
Urolink	14,796	6,363	21,159
Subscriptions	8,899	—	8,899
Website Costs	10,151	—	10,151
	1,281,165	6,737	1,287,902
Support costs (see note 5)	623,766	—	623,766
Governance costs (see note 5)	64,236	—	64,236
2023 Total funds	1,969,167	6,737	1,975,904
	Unrestricted funds £	Restricted funds £	2022 £
Direct costs:			
Annual Scientific Meeting	572,227	—	572,227
Other meetings	30,425	—	30,425
Journal of Clinical Urology	80,694	—	80,694
Office of Education	103,552	—	103,552
Section of Oncology	71,433	—	71,433
Section of Endourology	47,531	—	47,531
Section of Female Urology	1,006	—	1,006
Section of Trainees	27,344	—	27,344
Section of Andrology	2,130	—	2,130
Section of Academic Urology	3,000	—	3,000
Industry sponsored webinars	500	—	500
Data and audit	7,077	—	7,077
British Journal of Urology International	66,507	—	66,507
Grants, donations and awards (see note 4)	1,483	—	1,483
Urolink	18,515	19,036	37,551
Subscriptions	4,386	—	4,386
Website Costs	6,075	—	6,075
	1,043,885	19,036	1,062,921
Support costs (see note 5)	682,088	—	682,088
Governance costs (see note 5)	103,503	—	103,503
2022 Total funds	1,829,476	19,036	1,848,512

4 Prizes, donations and awards

	Unrestricted funds £	Restricted funds £	2023 £
Other Grants	1,750	374	2,124
Medals awarded to five individuals	979	—	979
2023 Total funds	2,729	374	3,103
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2022 £</i>
<i>Other Grants</i>	<i>122</i>	<i>—</i>	<i>122</i>
<i>Medals awarded to five individuals</i>	<i>1,361</i>	<i>—</i>	<i>1,361</i>
2022 Total funds	1,483	—	1,483

5 Support and governance costs

	Support costs £	Governance £	2023 £
Staff costs (see note 7)	424,136	—	424,136
Staff recruitment, training, travel and welfare	5,747	—	5,747
Council and committee expenses	—	8,934	8,934
President's expenses and Officer's sessional time	—	45,752	45,752
Accommodation costs	48,150	—	48,150
Repairs, maintenance, and computer software expenses	68,726	—	68,726
Postage, mailings, printing and stationery	6,370	—	6,370
Legal and professional fees	53,591	—	53,591
Auditors' remuneration:			
. Audit – current year	—	9,550	9,550
. Accountancy and advisory	8,250	—	8,250
Bank and credit card charges	30,678	—	30,678
Bad debt write off	6,576	—	6,576
Irrecoverable VAT	(33,123)	—	(33,123)
Sundry office expenses	1,043	—	1,043
Depreciation	3,622	—	3,622
	623,766	64,236	688,002

5 Support and governance costs (continued)

	Support costs £	Governance £	2022 £
Staff costs (see note 7)	452,242	—	452,242
Staff recruitment, training, travel and welfare	2,674	—	2,674
Council and committee expenses	—	37,471	37,471
President's expenses and Officer's sessional time	—	44,982	44,982
Accommodation costs	48,754	—	48,754
Repairs, maintenance, and computer software expenses	42,865	—	42,865
Telephone	1,071	—	1,071
Postage, mailings, printing and stationery	4,940	—	4,940
Legal and professional fees	65,823	—	65,823
Auditors' remuneration:			
. Audit – current year	—	8,250	8,250
. Accountancy and advisory	—	12,800	12,800
Bank and credit card charges	22,875	—	22,875
Irrecoverable VAT	5,190	—	5,190
Irrecoverable future AGM deposit funds	16,786	—	16,786
Sundry office expenses	5,782	—	5,782
Depreciation	3,726	—	3,726
Amortisation	9,360	—	9,360
	682,088	103,503	785,591

6 Net income (expenditure) before gains on investments

This is stated after charging:

	2023 £	2022 £
Staff costs (see note 7)	424,136	452,242
Depreciation	3,622	3,726
Amortisation	—	9,360
Operating lease charges	41,408	48,601
Auditors' remuneration		
. Audit – current year	9,550	8,250
. Other services – current year	—	3,900

7 Staff costs and remuneration of key management personnel

The average number of persons employed by the charity (excluding council members), during the year was as follows:

	2023 No.	2022 No.
Office and administration	8	9

4 full-time and 4 part-time (2022 – 6 full-time, 3 part-time).

Staff costs for the above persons:

	2023 £	2022 £
Wages and salaries	331,218	360,574
Social security costs	29,014	35,488
Other pension costs	63,904	56,180
	424,136	452,242

7 Staff costs and remuneration of key management personnel (continued)

No trustee received any remuneration for services to the charity as a member of Council during the current or previous year. During the year, seven (2022 – eight) trustees were reimbursed for travel and meetings expenses totalling £14,468 (2022 – £10,155). BAUS reimbursed the employing trust of the BAUS President for two sessions per week and the employing trust of the Vice President for one session per week, amounting to £35,935 (2022 – £30,997).

During the year the number of employees earning £60,000 or more (including taxable benefits but excluding employer pension contributions) was as follows:

	2023 No.	2022 No.
£80,001 - £90,000	1	1

The pension contributions payable for these employees amounted to £18,153 (2022 – £14,960).

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees, the Chief Executive and Deputy Chief Executive. The total employment costs (including employer's national insurance and pension contributions) of the key management personnel for the year was £193,027 (2022 – £184,596).

8 Taxation

The charity is not liable to corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

9 Intangible fixed assets

	Asset under development £	CRM database £
Cost		
At 1 January 2023	—	46,800
Additions	38,400	—
At 31 December 2023	38,400	46,800
Amortisation		
At 1 January 2023	—	46,800
Charge for the year	—	—
At 31 December 2023	—	46,800
Net book values		
At 31 December 2023	38,400	—
At 31 December 2022	—	—

10 Tangible fixed assets

	Fixtures & fittings £	Computer equipment £	Total £
Cost			
At 1 January 2023	5,496	19,583	25,079
Additions	—	1,662	1,662
At 31 December 2023	<u>5,496</u>	<u>21,245</u>	<u>26,741</u>
Depreciation			
At 1 January 2023	4,896	10,979	15,875
Charge for the year	—	3,622	3,622
At 31 December 2023	<u>4,896</u>	<u>14,601</u>	<u>19,497</u>
Net book values			
At 31 December 2023	<u>600</u>	<u>6,644</u>	<u>7,244</u>
At 31 December 2022	<u>600</u>	<u>8,604</u>	<u>9,204</u>

11 Investments

	2023 £	2022 £
Investments listed on a recognised stock exchange at market value		
1 January 2023	2,151,228	2,434,292
Unrealised gains (losses)	197,678	(283,064)
At 31 December 2023	<u>2,348,906</u>	<u>2,151,228</u>

At the balance sheet date, the historical cost of the investments was £1,972,364 (2022 – £1,972,364).

At the balance sheet date, the investment portfolio comprised wholly of the COIF Charities investment fund and comprised the following:

	2023 £	2022 £
Global equities	1,522,795	1,273,527
Other assets	214,455	322,039
UK equities	151,270	198,128
Infrastructure and operating assets	151,974	181,133
Fixed interest	206,704	106,486
Property	101,708	69,915
	<u>2,348,906</u>	<u>2,151,228</u>

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	538,790	455,139
Prepayments	231,595	243,513
Accrued income	78,853	76,913
Other debtors	15	—
	849,253	775,565
Amounts falling due after more than one year:		
Prepayments	21,491	21,117
	870,744	796,682

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Amounts falling due within one year:		
Trade creditors	99,748	57,786
Other taxes and social security costs	—	13,516
VAT payable	71,553	53,811
Accruals	55,306	35,532
Deferred income:		
. Annual meeting income received in advance	516,410	410,010
. Office of Education income received in advance	29,754	37,033
. BSoT income received in advance	7,896	—
. Industry sponsorship webinars/meetings	25,500	17,100
. Subscription income received in advance	136	330
	806,303	625,118

Income has been deferred because the charity has not yet met the conditions for recognising the income. The movements on deferred income are analysed below:

	2023 £	2022 £
Brought forward	464,473	326,712
Released in year	(464,473)	(326,712)
Additions in year	554,196	464,473
Carried forward	554,196	464,473

14 Funds

	1 January 2023 £	Income £	Expenditure £	Gains on investments £	31 December 2023 £
Restricted income funds:					
. UROLINK fund	30,485	20	(6,363)	—	24,142
. Other	—	374	(374)	—	—
Designated funds:					
. Section of Trainees fund	57,053	1,500	(26,497)	6,371	38,427
. Endourology fund	315,031	—	(3,191)	33,956	345,796
Unrestricted income funds:					
. General fund	2,783,171	2,184,876	(1,939,479)	157,351	3,185,919
	3,185,740	2,186,770	(1,975,904)	197,678	3,594,284

14 Funds (continued)

	1 January 2022 £	Income £	Expenditure £	Gains on investments £	31 December 2022 £
<i>Restricted income funds:</i>					
. UROLINK fund	42,521	7,000	(19,036)	—	30,485
<i>Designated funds:</i>					
. Section of Trainees fund	63,858	25,544	(25,857)	(6,492)	57,053
. Endourology fund	351,487	—	1,000	(37,456)	315,031
<i>Unrestricted income funds:</i>					
. General fund	2,995,302	1,831,604	(1,804,619)	(239,116)	2,783,171
	<u>3,453,168</u>	<u>1,864,148</u>	<u>(1,848,512)</u>	<u>(283,064)</u>	<u>3,185,740</u>

The UROLINK Fund was set up in 2008 by the unincorporated Association with a donation received from BJU international. Further funds have been received in recent years from BJU International and The Urology Foundation. These monies continue to be utilised to support UROLINK activities.

The Endourology designated fund represents the net surplus generated from the World Congress of Endourology, which will be used to support fellowships in endourology. It is anticipated this fund will be spent over a maximum of ten years.

The BAUS Section of Trainees (BSoT) designated fund represents the monies transferred to BAUS in 2019 when the Specialist Urology Registrars' Group (SURG), which had been a separate charity, ceased to exist and the BSoT was formed as part of BAUS. Trustees agreed these funds plus any surpluses generated by BSoT activities could be held in a designated fund to support urological training/trainees.

15 Analysis of net assets between funds

	Fixed assets £	Investments £	Net current assets £	2023 Total £
<i>Restricted income funds:</i>				
. UROLINK fund	—	—	24,142	24,142
<i>Designated income funds</i>	—	345,796	—	345,796
<i>Unrestricted income funds</i>				
. General fund	45,644	2,003,110	1,175,592	3,224,346
	<u>45,644</u>	<u>2,348,906</u>	<u>1,199,734</u>	<u>3,594,284</u>

	Fixed assets £	Investments £	Net current assets £	2022 Total £
<i>Restricted income funds:</i>				
. UROLINK fund	—	—	30,485	30,485
<i>Designated income funds</i>	—	372,084	—	372,084
<i>Unrestricted income funds</i>				
. General fund	9,204	1,779,144	994,823	2,783,171
	<u>9,204</u>	<u>2,151,228</u>	<u>1,025,308</u>	<u>3,185,740</u>

15 Analysis of net assets between funds (continued)

The total unrealised gains as at 31 December 2023 constitutes movements on fair value and are as follows:

	2023 £	2022 £
Unrealised gains included above:		
On investments	376,542	178,864
Total unrealised gains at 31 December 2023	376,542	178,864
Reconciliation of movements in unrealised gains		
Unrealised gains at 1 January 2023	178,864	461,928
Add: net (losses) gains arising on fair value movements arising in the year	197,678	(283,064)
Total unrealised gains at 31 December 2023	376,542	178,864

16 Commitments under operating leases

At 31 December 2023, the charitable company had the following future minimum commitments under non-cancellable operating leases as follows:

	2023 £	2022 £
In respect of land and building leases		
Payments which fall due:		
. Within one year	43,080	43,080
. Within two to five years	57,296	100,376
	100,376	143,456

17 Pension commitments

The charitable company participates in pension schemes provided by the Superannuation Arrangements for the University of London (SAUL) for all qualified employees. SAUL provides pension benefits for eligible employees of multiple, separate employers. SAUL offers two types of pension as set out in the Scheme Rules:

- a defined benefit (DB) plan that pays members' benefits according to a set formula, based on members' salaries
- a defined contribution (DC) plan for the first three years of membership, called SAUL Start, that gives members an individual pension pot which is invested for their retirement.

Generally, members who joined or became eligible for SAUL before 1 April 2023 will be in the DB plan. Members who become eligible for the first time from 1 April 2023 will be in SAUL Start for their first three years of membership before automatically moving to the DB plan. The DB scheme has assets held in trustee administered funds and it is not possible to identify the charitable company's share of the underlying assets and liabilities of SAUL. Therefore contributions are accounted for as if SAUL were a defined contribution scheme and pension costs are based on the amounts actually payable (cash amounts) in accordance with FRS 102. The amount charged to the Statement of Financial Activities in respect of pension costs (as shown in note 7) is the total contributions payable for the year. Any contributions payable at the balance sheet date are treated as creditors (as shown in note 13).

17 Pension commitments (continued)

Pre-retirement discount rate	4.06% per annum
Post-retirement discount rate	1.96% per annum
General salary increases	3.49% per annum
Price inflation – RPI	3.39% per annum
Price inflation – CPI	2.49% per annum
Pension increases in payment	2.49% per annum

The actuarial valuation applies to SAUL as a whole and does not identify surpluses or deficits applicable to individual employers. The 2023 valuation will be formally agreed by SAUL in May 2024. The preliminary assessment for the outcome of the 2023 valuation of the DB scheme shows the scheme is fully funded with a surplus of £134 million.

18 Related party transactions

There were no transactions with a related party requiring disclosure during the period (2022 – £nil, see note 7 to the financial statements).

THE BRITISH ASSOCIATION OF UROLOGICAL SURGEONS LIMITED

England & Wales - Charity number 1127044

Accounts

**The British Association of
Urological Surgeons
Limited**

**Annual Report and Financial
Statements**

31 December 2022

Charity Registration Number 1127044

Company Limited by Guarantee

Registration Number 06054614 (England & Wales)

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Reference and administrative details of the Society, its trustees and advisers

President	T O'Brien (Until 13 June 2022)
President	J Cresswell (From 13 June 2022)
Vice President	J Cresswell (Until 13 June 2022)
Vice President	I Pearce (From 13 June 2022)
Honorary Treasurer	N Watkin
Honorary Treasurer Elect	I Shergill
Honorary Secretary	I Pearce
Honorary Secretary Elect	J Philip
Co-opted Trustees	G Singh S F Willis L Dodgshon M Lynch (From 13 September 2022)
Registered/Principal office	The Royal College of Surgeons England 38 - 43 Lincolns Inn Fields London WC2A 3PE
Charity registration number	1127044
Company registration number	06054614
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	National Westminster Bank Plc Corporate Central Banking 5 -10 Great Tower Street London EC3P 3HX
Investment managers	CCLA Investment Management Limited Senator House 85 Queen Street London EC4V 4ET

The Trustees, who are also the directors of the charitable company for the purposes of company law, are pleased to present their annual report with the financial statements of The British Association of Urological Surgeons Limited (BAUS or The Association) for the year ended 31 December 2022.

This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out therein and comply with the charitable company's Articles of Association, applicable laws, Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) second edition, effective from accounting periods commencing 1 January 2020 or later.

Objectives and activities

Charitable objectives

The charitable objective for which the charity was established is:

To promote the highest standard in the practice of urology for the benefit of patients by fostering education, research and clinical excellence.

Urology deals with specific diseases and disorders of the male genitourinary and female urinary tract and urologists are medical and surgical specialists who treat men, women and children with kidney, bladder, prostate and urinary problems, covering benign and malignant disease. Urologists also care for men's sexual and reproductive health.

In order to meet the charitable objective, the Trustees of the Association have set an overall goal for BAUS to do everything in its powers to support education, research and clinical excellence in urology. In pursuance of this overall goal, the principal activity of the charity is the dissemination of information as it relates to the specialty.

In practice, the Association promotes and arranges scientific meetings and events covering every aspect of the practice of urology. The Association supports the education of urologists through courses, online learning, specialty focused meetings and a three-day annual scientific congress. The Association also undertakes targeted audits to highlight and disseminate information about potential improvements in patient pathways and care. The charity also produces patient information leaflets relating to urological conditions and operations.

The Association's primary objectives in 2022 were to:

- ◆ run the Annual Scientific Meeting in Birmingham, this was the first return to a large, full scale, face-to-face event, with the option of virtual attendance.
- ◆ run a full programme of face-to-face events comprising three education courses, two specialty section meetings, a BSoT conference and two clinical meetings on treatments for bladder outflow obstruction and genito-urethral surgery.

Objectives and activities (continued)

Charitable objectives (continued)

- ◆ continue to work with GIRFT and other partners to support urologists in addressing the challenges of the surgical backlog resulting from the COVID pandemic.
- ◆ continue to work on the delivery of the Association's action plan around Equality, Diversity and Inclusion – including the collection of data to understand the diversity of BAUS membership, the review of the pilot mentorship programme (part of SAS@BAUS), priming the leadership pipeline and developing a professional code of conduct to guide meeting chairs.
- ◆ develop plans to reach out to all those delivering urological care building on the 2021 updated and expanded membership categories.
- ◆ review of current digital platforms and the development of a coordinated digital strategy to support future activity including a more integrated approach to marketing and communications.
- ◆ launch two snapshot audits and continue the development of audit activities and support for the roll out of the National Consultant Information Programme (NCIP) data platform.

Public benefit

The Trustees have taken the Charity Commission's general guidance on public benefit into consideration in preparing their statements on public benefit contained within this Trustees' Report.

Benefits and beneficiaries

As stated above, in accordance with its charitable objectives, the Association strives to support education, research and clinical excellence in the specialty of urology. In so doing it seeks to improve the quality of medical care for the benefit of patients. The charity's ultimate beneficiaries are therefore patients, and benefits to patients are provided through advancing knowledge of, practice in and setting standards for, the specialty.

Urologists treat a broad spectrum of conditions across all age groups but, particularly with an ageing population, demand for care has been steadily increasing. Urologists and their teams treat three of the ten commonest cancers, prostate, kidney and bladder, as well as a wide range of benign conditions such as lower urinary tract symptoms (which affects 35-40% of men over 55 years of age), urinary tract stones and incontinence. 2022 marked the first year since the COVID-19 pandemic when BAUS returned to a full programme of face-to-face (F2F) events. BAUS provided ongoing professional and educational support to urologists to assist them in delivering high standards of care to their patients.

Achievements and performance

In 2022, the Association delivered nine F2F events, as opposed to three in 2021, coupled with the continued delivery of online and virtual activities. BAUS remains the key provider of education and professional development for all doctors working in the field of urological surgery.

Association membership in 2022 was 2,191 (2,110 in 2021). At the present time, 82% (997 out of 1,217) of the substantive consultant urologists in the UK are BAUS members.

Events and activities

Annual Scientific Meeting

The first F2F Annual Scientific Meeting (ASM) since 2019 was held in Birmingham on 13-15 June 2022. This is the largest event BAUS organises and it was attended by 1,267 delegates (901 in 2019) with a further 235 virtual registrations. In total 1,502 delegates registered for the meeting, (1,704 virtual participants in 2021).

Ten on site skills courses were offered, overall there were 138 places available on the skills courses and nine of the ten courses were sold out. In total, 134 delegates attended skills courses. Thirteen online teaching courses were offered with a total of 677 views, ranging from 22 – 84 per course (in 2021 53-199 for online courses with 1,172 views).

379 abstracts were submitted for consideration for inclusion in the Annual Scientific Meeting (509 in 2021), of which 164 (43%) were accepted for presentation at the meeting (150 in 2021, 29%).

In 2022, in an effort to ensure widespread engagement across the speciality, all units were invited to submit a poster. This new initiative was built on a belief that every unit in the country has something worth sharing about the way they practise urology. 120 of the 186 units in the UK submitted posters.

There were 4,181 unique views on the virtual platform and 1,320 unique on demand views. All delegates were sent an online review form after the meeting and 523 or 35% of active participants (597 / 35% in 2021) returned comments. 97% of those commenting confirmed attendance at the BAUS meeting helped them to keep up to date in their practice:

Overall, for the first F2F BAUS since 2019 it was very good, well organised and enjoyable.

I attended virtually and was happy with the entire experience.

Whilst it felt like there was less science than previous years I enjoyed how much networking time there was, especially considering that we have been unable to have a face to face conference for so long.

For me this was the best BAUS I have attended based on the excellent variety of educational content.

It was my first BAUS meeting and it was a very inspiring meeting.

Achievements and performance (continued)

Events and activities (continued)

Annual Scientific Meeting (continued)

The conference provided an opportunity to present a poster, to meet and network with people and everyone being willing to offer support and help to progress my career.

There was a great vibe this year. It seemed more inclusive and relaxed without losing its high professional standards for education. It's also fantastic that I can catch up on sessions missed due to scheduling clashes on the virtual platform. BAUS really feels to be evolving positively in the 21st century... better gender representation in terms of panels and lecturers, crèche facilities, greater recognition of our SAS colleagues, championing of allied professionals, content covering important non-clinical professional issues, support, inclusion and content for trainees. Perhaps something of interest for colleagues reaching the latter end of a urology career would be useful too... Overall this year's conference felt like it had a more 'human' touch approach and highlighted the importance of the UK urology family.

This was definitely a BAUS meeting like no other. Definitely a fantastic mix of relevant topics with an open culture not seen before.

It was very good to meet colleagues in person again and be able to see innovations and handle new kit in exhibition.

Since the last F2F meeting in 2019 BAUS has altered some of its sponsorship arrangements offering five sponsorship packages in 2022 - all of which were sold. In addition to these five sponsors there were 46 exhibiting companies (75 in 2019). The ICC Birmingham venue offered less exhibition space than previous venues and all exhibition space available was sold. Overall meeting sponsorship was 28% up on 2019. In 2022 lunchtime catering was offered in the exhibition hall which was attractive to exhibitors and delegates but did significantly increase catering costs.

Section meetings

The BAUS Section of Trainees hold a meeting once every two years and their 2022 meeting was held on 8-9 March at the University of Edinburgh attended by 105 delegates (90 in 2020), drawn from all training grades. 42 delegates (40%) gave feedback on the meeting:

I thought the topics covered were excellent - in particular discussing key papers and procedures within the sub section.

It's a great intimate and relevant meeting for trainees where we can feel relaxed and free to share and network.

I am a core trainee with a fairly new interest in Urology, this was a good event to join to further stimulate my interest and get involved in the specialty.

The whole event was extremely well run and organised. The speakers were excellent throughout and some were truly inspiring.

I got much more out of this event than I expected.

Achievements and performance (continued)

Events and activities (continued)

Section meetings (continued)

The Section of Endourology annual meeting was held 8-9 September at The Hilton Ageas Bowl in Southampton attended by a record breaking 188 delegates (142 in 2021). 60 delegates (32%) gave feedback on the meeting, which was generally positive.

The Section of Oncology annual meeting was held 7-8 November at the Titanic Hotel in Liverpool attended by 226 delegates (153 in 2021). The theme of the meeting was pelvic oncology and included updates on the National Prostate Cancer Audit, the newly commissioned National Kidney Cancer Audit and the campaign, which BAUS Oncology is supporting, for a national bladder cancer audit.

68 delegates (30%) returned feedback on the meeting and comments included the following:

Thought provoking and may influence change in practice.

Fantastic to see high quality research from across the UK.

It was a comprehensive and contemporary coverage of pelvic urological cancers.

Other meetings

In March 2022 a one-off educational meeting on Benign Prostatic Hyperplasia (BPH) was held in Birmingham. The purpose was to consider current issues in relation to the organisation and delivery of services and treatment of LUTS/BPH. The meeting was attended by 156 delegates.

In November a one-day meeting on functional and reconstructive urology involving the Sections of Andrology and Genito-Urethral Surgery and Female, Neurological and Urodynamic Urology was held in Sheffield attended by 166 delegates.

Educational courses

The Core Urology course runs annually and is targeted at surgical trainees who have just started, or are thinking about pursuing, higher specialist training in urology. In 2021 and 2022, due to COVID-19, the three-day course was run virtually with 79 registrations in January 2022 (78 registrations for the course in 2021). 51 (65%) of the delegates returned feedback:

The standard of talks was incredible - I kept thinking that each talk was surely the best I'd heard on the topic, and the enthusiasm and knowledge of each presenter was inspiring. Appreciated the time taken to answer Q+A yet also the focus on not allowing each day to run overtime, which can be a difficult balance. Would recommend the course very highly and thankful for the recordings to go back over.

Overall a fantastic course. Answered 99% of the questions I had about various topics in urology that don't get explained very well in the hospital setting.

Achievements and performance (continued)

Events and activities (continued)

Educational courses (continued)

The FRCS Urology examination is run by the Surgical Royal Colleges and success is a mandatory requirement for completion of specialist training which ultimately leads to entry on the GMC's Specialist Register, a requirement for appointment as a consultant. The examination is usually held twice each year and the BAUS FRCS (Urol) Revision Courses are held 4-6 weeks before each sitting and are run over five days.

In 2022, for the first time since 2019, it was possible to run both courses F2F. The first revision course, in March 2022, was held in London with 50 participants (56 participants for a virtual course in March 2021). The second revision course was at College Court, Leicester in September with 58 participants (51 in 2021).

Skills courses

During 2022 BAUS began a collaboration with KARL STORZ to run a series of skills courses utilising the facilities at the KARL STORZ Training & Technology Centre (TTC), Slough. BAUS organises the faculty, determines the content and registers delegates and both parties collaborate to ensure there is good coordination and optimisation of access to skills training. Two ureteroscopy courses were run in April and November with 20 and 19 delegates respectively and an endoscopy course was run in December with 20 delegates. Course capacity was 20 delegates.

Webinars

The Controversies in Urology webinar series, which launched in 2020, is targeted at consultants and senior trainees, featuring national and international experts on the relevant topics; five webinars were held during 2022 (eight in 2021) with 159 (349 in 2021) attendees and a further 209 (373 in 2021) unique views.

The SAS@BAUS project (see below), organised five webinars (four in 2021) which were aimed at doctors in the Staff and Associate Specialist (SAS) and Locally Employed Doctors (LED) grades. Across the five webinars there were 146 (209 in 2021) attendees and 146 (320 in 2021) unique views.

The Urolink Executive Committee continued to run a series of educational tutorial webinars. These take place between various UK training sites and link centres in central and east Africa. These tutorial presentations are trainee led, with senior moderation, and their focus is on discussing approaches to managing clinical scenarios in differing healthcare settings. Seven webinars ran between January and July 2022 and all webinars run to date remain on the website as an open resource.

Achievements and performance (continued)

Audit

Snapshot audits

There is a rolling programme of BAUS snapshot audits, with clear criteria for assessment of audit proposals based on safety, efficacy and accessibility criteria. The audits are developed by the BAUS Sections with the support of the BAUS Audit Steering Group (ASG) and BAUS Programme Manager. Audits are selected to address common problems where differences in practice are perceived and where changes in practice can benefit patients but do not exclude rarer conditions where, for example, unwarranted variation has been highlighted by Getting It Right First Time (GIRFT).

The programme aims to cover the breadth of urology, offering the potential for all urological units in the UK to participate. The metrics are patient focused and the data collection and submission processes are designed to maximise case ascertainment. National data are reported but the main focus of the audits is to provide individual feedback to units for benchmarking and quality improvement. The audits usually appear on the annual NHSE Quality Accounts List, which helps drive compliance and ensures integration into Trust governance processes for scrutiny of the results and generation of an action plan if required. There are case studies available to urologists from the audits which demonstrate how individual unit feedback to urology units has been a catalyst for driving changes in practice and service improvement. Local re-auditing is promoted through provision of audit templates and supporting documentation and guidance, thereby closing the audit loop.

MITRE – (Muscle Invasive Bladder Cancer at Transurethral Resection of Bladder) Audit

Retrospective unit-level anonymised data collection was undertaken between 1 March and 30 April 2022 inclusive. Data were collected on the management and outcomes of patients undergoing a TURBT where muscle invasive bladder cancer was diagnosed between 1 January and 31 March 2019 and variations in pathways and treatments received in the UK, including receipt of neo-adjuvant chemotherapy and timings to treatment. 641 completed datasets were captured from 98 urology units in the UK.

This provided comprehensive data on key aspects of non-metastatic MIBC management in the UK compared with EAU guideline standards. The findings were presented at the BAUS Annual Scientific Meeting in June 2022 and a national report and headline statements from the audit were posted on the BAUS website after the meeting. All participating units were emailed individual unit reports, benchmarked against the national data. A paper is being finalised for submission to an appropriate peer reviewed journal.

Achievements and performance (continued)

Audit (continued)

Snapshot audits (continued)

REJOIN – (Emergency Ureteric Injury Management) Audit

Unit-level anonymised data were collected locally on the management and outcomes of patients with ureteric injury between 1 February and 30 September 2022 inclusive. Collection of follow-up data plus imaging results began on 1 October 2022. All primary and follow-up data will be submitted to the audit in February 2023. This audit aims to improve understanding of the frequency of ureteric injuries and determine variations in practice and treatments in the UK; where and how ureteric injuries are initially managed, who ultimately manages the problems and early outcomes. It also seeks to identify whether trainees are getting enough exposure to this type of emergency and will therefore also capture the number of units with zero cases during the audit period as this has an impact on training opportunities and can inform course development and provision.

Nephrostomy Audit

The Section of Endourology began developing a nephrostomy audit for launch in 2023. Sepsis due to an infected obstructed kidney is a serious urological emergency that needs prompt and appropriate management. Although there is consensus on diagnosis and immediate resuscitation of the patient, provision for further management of draining the infected obstructed kidney is not uniform across the different hospitals depending on availability of on-call interventional radiology service. The upcoming centralisation of vascular services will impact further on appropriate and timely access to interventional radiology for management of patients requiring nephrostomy insertion.

A baseline survey of provision of nephrostomy services in the UK was undertaken by the Section in August 2022 with responses received from 111 units. The Section is developing a Consensus Statement, in consultation with BAUS members and consultants working in the UK, to create a comprehensive management pathway and series of statements to aid clinicians. The audit will collect retrospective unit level data on all patients undergoing primary nephrostomy in an obstructed infected kidney as an emergency in October and November 2023. Data submission will take place in February 2024.

Achievements and performance (continued)

Audit (continued)

Patient Reported Outcome Measure (PROM)

C-PAT Audit – (National Audit of Patient Satisfaction with Cystectomy Pathway for Bladder Cancer)

Radical cystectomy with urinary diversion is a gold standard treatment for invasive or high-risk non muscle invasive bladder cancer. Despite being a major operation, radical cystectomy is associated with potential high risk of complications. It is acknowledged that patient pathways are critically related to survival. However, little is known about patient perceptions of the quality of care they receive when undergoing cystectomy. This audit is a collaboration between BAUS and the patient charity Action Bladder Cancer UK (ABCUK) and is the first national audit focused entirely on patients' perceptions of the quality of care received on their cystectomy pathway using a validated PROM (C-PAT). It aims to determine variations in pathways and treatments in the UK. The audit launched in November 2022, all UK units performing cystectomy were identified and invited to participate in the audit.

The MITRE audit and C-PAT PROM are components of a longer-term Section of Oncology project over 3-4 years to develop the evidence base for a nationally funded bladder cancer audit.

National Consultant Information Programme (NCIP) - Urology Vanguard

BAUS continued its partnership with NCIP to make routinely collected data accessible to clinicians in a format which gives them high quality supporting information for appraisal and professional development and enables local and national benchmarking and quality improvement. The programme is aligned to GIRFT and Model Hospital System, which focus on unwarranted variation. BAUS provides clinical leadership and expertise to NCIP for urology as the vanguard for rollout of the NCIP data portal to all urologists in England and for the ongoing development of the urology dashboards and metrics in the tool.

More than 800 consultant urologists in 89/114 Trusts in England now have access to their individual and unit level data in the NCIP data portal. The number of urology dashboards was increased from 23 to 35 and urologists also have access to the stress incontinence and paediatric urology dashboards in the Gynaecology and Paediatric Surgery portfolio if they undertake these procedures. The granularity of data and metrics was improved, including a perioperative complications metric for uro-oncological procedures and 1-5 year reoperation rates for Bladder Outlet Obstruction (BOO) and relevant andrology and Stress Urinary Incontinence (SUI) procedures.

To further support the rollout of the NCIP data portal and promote uptake and content development, BAUS has developed two podcasts and a webinar, accessible via the website.

Achievements and performance (continued)

Audit (continued)

National Consultant Information Programme (NCIP) - Urology Vanguard (continued)

BAUS continued to promote improvements in urology coding by clinicians and coders as a collaborative venture, through meetings with individual clinical leads / urology departments which were held as part of the NCIP rollout. It also continued to work with GIRFT on the co-development of coder and clinician guidance to improve the conformity of coding nationally. BAUS-GIRFT coding guidance for clinicians was developed for urinary calculus, male bladder outflow procedures and urology outpatient procedures and appears on the BAUS and GIRFT websites.

NCIP applies to England only and there are various issues impacting on data collection in Scotland and Northern Ireland. BAUS is supporting its members in Wales and Scotland by sharing learning from the Association's collaboration with NCIP that can be applied to any future data collection projects initiated by the devolved nations.

Patient Infographics

Patient infographics were developed from the data in the BAUS Complex Operations Registries. Patient input was sought from relevant patient charities and the British Association of Urological Nurses (BAUN). The cystectomy infographics were co-badged by BAUS, BAUN, Action Bladder Cancer UK (ABCUK), and Fight Bladder Cancer (FBC). The nephrectomy infographics were co-badged by BAUS, BAUN and Kidney Cancer UK (KCUK). The infographics are available on the BAUS and BAUN Members areas of their respective websites as an aid to patient consultation and consent. They are for use as an adjunct to consultations between patients and the clinical team, following initial discussion on the most appropriate surgical treatment. Patient infographics for prostate cancer will be finalised in 2023.

BAUS Website

The BAUS site was launched in 2015 and the Association has continued to work closely with its website developer, Lightmedia Communications Limited, and the Surgical Web Editor (N Bullock) to maintain and enhance the site.

In 2022 a total of 488,375 (534,724 in 2021) users visited the site of which 85.8% were new visitors. In 2022, 319,555 visitors (65% of users) were UK based compared to 71% in 2021. In 2022, 262,409 users (54%) accessed the site with a mobile or tablet device compared to 53% in 2021.

The most popular area of the site is the patients' area, with 783,516 visitors, 46% of the page views in 2022 (883,556 in 2021). Eight of the top 10 landing pages on the site are in the patients' area, this was the same in 2021. Page views for the patient information leaflet area increased from 175,985 in 2021 to 196,081 in 2022.

Page views in the professionals' area decreased from 258,393 in 2021 to 255,723 in 2022.

Achievements and performance (continued)

Other activities

Workforce

BAUS has undertaken annual workforce surveys since 2009 and uses the information to contribute to discussions on workforce planning. The report on the 2021 data was published in June 2022. In addition to the BAUS census data, the report drew on information from the General Medical Council (GMC), NHS Digital, the Joint Committee on Surgical Training and the Specialist Advisory Committee (SAC) in Urology.

Essay and Audit Competitions

BAUS aims to raise the profile of the specialty amongst medical students, to encourage junior doctors to consider a career in urology and to inspire the next generation of urologists to engage with the Association. To this end BAUS runs an essay competition for medical students and an audit or quality improvement project competition for Foundation Year and Core Trainees (FY & CTs). In 2022 32 submissions were received for the essay competition (32 in 2021); the title set was "The healthcare sector generates about 8% of our greenhouse gases, with much coming from the operating theatre. What steps can urology as a specialty take to become more sustainable?". In 2022, 18 submissions were received for the audit competition (14 in 2021). The national winners were invited to attend the Annual Scientific Meeting and were invited to present their work in the Medical Student session and Core Trainees session at the meeting. Prizes and certificates were presented to the winners.

Widening Participation

In July 2021 BAUS published its 10-point action plan around widening participation. The aim is to embed the goals across the activities of the Association so that BAUS is an organisation that attracts membership from the widest group of clinicians and healthcare professionals and makes the specialty attractive to all.

The Equality, Diversity and Inclusion (EDI) working group, which includes two Trustees and reports directly to the Board, held several meetings in 2022 and progressed a number of workstreams. A section on EDI and widening participation has been added to the BAUS website, where all presentations and materials can be easily accessed. A data collection exercise was rolled out to all members in order to understand the diversity of BAUS and ensure representation reflects membership. This was initially piloted with all those holding leadership roles within BAUS, 61% (80 out of 131) added relevant data. For the whole membership, by the end of 2022, 30% of members (705) had added data. There was a presentation on this at the BAUS annual scientific meeting, demonstrating how members could add their data and emphasising that the data was being collected for analysis purposes only, no individual data can be accessed and all data is anonymised, aggregate and non-identifiable. The hope is that completion rates will increase as BAUS reports back to its members and builds confidence in what is being done.

In all meetings and conferences there was a drive to ensure that the faculty invited to participate in sessions represented a diverse and inclusive range of BAUS members. At the annual meeting there were a number of EDI themed sessions:

"Female and SAS what could BAUS and everyone have done to make life better."

Achievements and performance (continued)

Other activities (continued)

Widening Participation (continued)

"Black, Brown and White; how difficult is it? Three prostate cancer surgeons tell us stories about their individual journey!"

"Inequality in urology", this session included a presentation about heteronormative language and a discussion on tackling racial inequality in urological care.

"Imposter Syndrome in urology: Who do you think you are?" There were a number of comments about this "excellent and extremely thought provoking" session in the general delegate feedback and praise for the "openness of the speakers regarding imposter syndrome".

Overall members have been appreciative of the emphasis BAUS has placed on EDI as illustrated by the following comments in the meeting feedback:

"Breaking barriers in taboo topics that connected with many members. Did not feel like "same old". Imposter syndrome session was particularly impressive. Proud of BAUS for being such a progressive group of professionals."

"Very inclusive and welcoming. BAUS have progressed massively and truly with EDI and widening participation. Kudos to all at BAUS for that, and the support for the SAS@BAUS Project."

For the first time BAUS provided a creche at the annual meeting, an initiative which was widely supported and appreciated:

"My colleague used it this time and thought it was great. I am expecting a baby so am likely to avail of it next year."

"The crèche was the only reason I was able to come to BAUS - thank you so much for putting it on. I appreciate it is an expensive thing to do but says a lot about the inclusivity of the organisation and appreciated that it didn't cost parents extra."

"Friendly, well organised, kids loved it."

In its ten-point action plan BAUS had committed to developing a code of conduct for meeting chairs and panellists to follow in order to avoid inappropriate comments and bystander apathy. A video guide to chairing a meeting session was developed by BAUS, this is available online.

Achievements and performance (continued)

Other activities (continued)

SAS@BAUS

The SAS@BAUS Working Group was set up to offer career support and guidance for BAUS members who are Specialty and Associate Specialist (SAS) doctors or Locally Employed Doctors (LEDs). This was in response to a perception that many of these important members of urological teams did not always get adequate respect and recognition. The SAS@BAUS group aims to enable urologists in these grades to interact with colleagues, to share advice on improving a particular set of skills or, if they so wish, to work towards a Certificate of Eligibility for Specialist Registration (CESR) from the GMC.

During 2022 the group ran an informal mentoring project, primarily aimed at offering support to doctors working towards CESR, initial feedback from mentors and mentees was generally positive and was presented during a one-hour SAS session at the BAUS annual meeting. Five webinars were run in 2022 and two one day FRCS courses offering viva practice were organised.

Urolink

Urolink works with a number of centres, mainly in East and Central Africa, to support the development of urological services. It had not been possible to arrange any visits during the last couple of years, but contacts were maintained, and remote support given. In 2022 Urolink members were able to arrange some visits. In recent years a link has developed with Kamuzu Central Hospital, Lilongwe, Malawi. A Malawian urologist was able to undertake an extended period of training in the UK and he has now returned to lead the service. As COVID restrictions lifted it was finally possible for three UK surgeons to undertake a visit in June 2022 to offer further training and support in reconstructive urology. Two surgeons visited Lusaka in November and the Chair of Urolink attended the College of Surgeons of East, Central and Southern Africa (COSECSA) examinations in Namibia in December 2022, COSECSA's first F2F exams since 2019. Detailed reports on all these visits are available on the BAUS website.

Financial review

Financial results of activities and events

In general, the Association's finances are stable. In 2022 there was a small operating surplus of £15,636 (2021 – surplus of £195,606, 2020 - deficit of £26,214), against a budgeted deficit of £60,621.

The direct surplus from the 2022 Annual Scientific Meeting (ASM) was £137,718 (2021 - £150,991, 2020 - £87,957 - both virtual meetings with lower costs). The last F2F meeting was in 2019, that meeting generated a surplus of £77,790. Income from the 2022 meeting was £709,945 (2021 virtual meeting income £216,999, 2019 F2F meeting income £548,673). Expenditure on the meeting was £572,227 (2021 virtual meeting expenditure - £66,008, 2019 F2F meeting expenditure £470,883). The significant increase in expenditure on the meeting was attributable to a number of factors including the provision of lunchtime catering in the exhibition hall, provision of a creche and increased audio visual and technical costs associated with offering the meeting with a hybrid format.

Financial review (continued)

Financial results of activities and events (continued)

BAUS returned to an almost full programme of F2F educational events in 2022, these activities generated a direct surplus of £48,586 in 2022 as opposed to £73,127 in 2021, when more events were virtual. In 2019, the last year when all educational events were F2F, the surplus was £3,244. The Section of Oncology and Section of Endourology annual meetings generated surpluses of £26,857 and £34,679 respectively (£14,430 and £32,627 for F2F meetings in 2019).

Two industry sponsored meetings generated a surplus of £18,325. A return to F2F meetings and limited capacity for support in the BAUS offices meant that only one industry sponsored webinar (BAUS sponsored Innovations in Urology programme) ran in 2022.

In 2022 subscriptions generated £565,185 (2021 - £580,483) which amounted to 30% of the Association's income in 2022 compared to 46% in 2021 and 56% in 2020. This reflects the return to BAUS's normal range of activities, with more income generated from Events, and is similar to the 34% of income generated from subscriptions in 2019.

Reserves policy and financial position

The "free reserves" of BAUS at 31 December 2022, calculated as the total general funds of the Association less the value of fixed assets, amounted to £2,773,967 (2021 - £2,974,133).

Usually, the Annual Scientific Meeting generates about 30-40% of BAUS' income, in 2022 the ASM accounted for 38% (17% in 2021 and 36% in 2019). BAUS has always been aware that it is exposed to significant financial risks in organising events and has worked hard with venues with whom it had contractual commitments. Although there has been great enthusiasm for the return to F2F events, post COVID there is now an expectation that many events will be offered in hybrid format, which inevitably increases audio visual and technical costs. In a challenging economic climate the costs associated with running events have significantly increased and it is not possible to pass these costs on to delegates. For the foreseeable future BAUS envisages running with managed operating deficits. The Trustees regard it as prudent to retain sufficient reserves to cover the costs of an Annual Scientific Meeting, plus any future contractual commitments, including pension provisions and, in addition, covering about six months of operational expenditure under normal circumstances. On this basis, free reserves of at least £2,300,000 should be maintained.

Even as BAUS' range of activities has continued to expand the staffing levels have remained pretty constant over a number of years. In 2022 BAUS used consultancy services to support the strategic planning process and it is anticipated that specialist advice and consultancy services will be required in 2023 to support development work linked to the strategic priorities.

The Trustees are confident that the levels of reserves that BAUS holds, which are readily accessible, is such that BAUS will be able to continue to operate effectively notwithstanding the current economic uncertainties.

Investments policy

The Trustees are empowered to invest any money that the Association does not immediately need in such a manner as they may determine.

Financial review (continued)

Investments policy (continued)

At 31 December 2022, the Trustees held £2,151,228 (£2,435,292 in 2021) of the Association's free reserves in the COIF Charity Funds Scheme managed by CCLA Investment Management. Of this £1,000 (£1,000 in 2021) was held as cash by the investment managers and the remainder was invested. The balance of free reserves, £621,739 (£538,841 in 2021) was held as current assets, principally cash in interest bearing bank accounts.

The Trustees take professional advice from, and are responsible for managing the relationship with, the Association's investment manager, CCLA. The Association's investment strategy is to seek a long-term total return comprising growth in capital and income with a medium level of investment risk. The Trustees have delegated certain discretionary powers of investment to CCLA but can approve changes to the overall investment strategy (for example where an emphasis may be put on capital growth) meaning a slight increase in the relative risk exposure. The Trustees will keep the performance of the investment managers under review and will review their investment strategy on an annual basis.

Performance of the COIF Charities Investment Fund is measured against the bespoke benchmark used by the Fund and by the ARC Steady Growth Charity Index which is used to measure peer group performance.

During the year, investment values fell 11.6% compared to the market value at the end of the previous year (12.42% rise in 2021) and generated investment income at an average rate of 2.6% (2.6% in 2021). During the year the Association's cash balances generated income at an average rate of 0.38% (0.15% in 2021). This reflected the prevailing economic climate and the trustees are satisfied with the performance.

Governance, structure and management

Status and History

The British Association of Urological Surgeons Limited is a registered charity, and a company limited by guarantee, not having a share capital. Every member undertakes to contribute an amount not exceeding £1 to the assets of the charity in the event of the charity being wound-up during the period of membership, or within one year thereafter.

BAUS originally came into existence as an unincorporated association that was founded in 1945 and has always functioned as a charity. The current corporate entity was incorporated on 16 January 2007 and became a registered charity on 4 December 2010.

The Association is governed by the regulations set down in its company Articles of Association, which were reviewed and updated in 2020 and formally adopted at the Annual General Meeting on 29 September 2020 and subsequently filed with Companies House and the Charity Commission.

Governance, structure and management (continued)

Organisational structure

The Trustees of BAUS have legal and fiduciary responsibility for the Association. The Trustees are the Officers of the Association (the President, Vice President, Honorary Secretary, Honorary Secretary Elect, Honorary Treasurer and Honorary Treasurer Elect) and up to four co-opted Trustees.

The following key senior members of staff are responsible for the day-to-day management of the charity:

E A Bishop Chief Executive and Company Secretary

P Hagan Deputy Chief Executive

The Association currently employs four part-time and five full time members of staff.

The following members have served on the Council since 1 January 2022:

Elected Regional Representatives

R Barod	(2021-2024)	
M Brown	(2017-2022)	
D Burke	(2021-2024)	
B Duggan	(2021-2024)	
V During	(2021-2024)	
G Durkan	(2019-2024)	
S Garnett	(2020-2023)	
W Green	(2021-2024)	
M Johnson	(2020-2023)	
G Kanda Swamy	(2019-2024)	
L Kerr	(2022-2025)	(from 13 June 2022)
R Lockyer	(2021-2024)	
M Lynch	(2019-2024)	
R Morrison	(2021-2025)	(from 13 June 2022)
B Patel	(2019-2024)	
N Shah	(2019-2024)	
H Simpson	(2021-2024)	

Governance, structure and management (continued)

Organisational structure (continued)

Ex-officio Council Members

M Lucky	(2022-2023)	Chair, Section of Andrology and Genito-Urethral Surgery
S Sriprasad	(2022-2023)	Chair, Section of Endourology
M Belal	(2022-2023)	Chair, Section of Female, Neurological and Urodynamic Urology
K Narahari	(2021-2022)	Chair, Section of Oncology
N Boxall	(2022-2023)	Chair, Section of Trainees
B Challacombe	(2020-2022)	The Urology Foundation (TUF) Representative
A McNeill	(2021-)	Chair, Executive Committee BJU International
D Hodgson	(2019-2022)	Chair, BAUS Education Committee
J Glass	(2019-2023)	Council RCS England
C Waymont	(2021-)	President, British Association of Urological Nurses Representative (<i>invited non-voting</i>)
A Dickinson	(2019-)	Chair, Audit Steering Group
S Natalwala	(2021-2023)	SAS Members Representative
C Moore	(2021-)	Surgical Specialty Lead for Research

Key management

The Trustees consider that they, together with the Chief Executive and Deputy Chief Executive, comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis.

None of the Trustees receives remuneration in connection with their duties as trustees. The employing trust of the BAUS President is reimbursed for two sessions per week and there is an option to reimburse the Vice President and Honorary Secretary's trusts for one session respectively per week to ensure they have sufficient protected time to undertake the roles. Remuneration for all BAUS staff (including the Chief Executive and Deputy Chief Executive) is agreed by the Trustees who normally receive an annual confidential salary review report from an independent HR Consultant. The report contains salary review statistics and benchmarking of all job descriptions.

Method of recruitment, appointment, election, induction and training of Trustees

Recruitment

Details of vacancies for Officer posts are circulated to voting members of the Association. Candidates, who must be voting members in good standing, are proposed and seconded by appropriate sponsors, also voting members in good standing, and nomination forms are submitted to the Secretariat by a given date. Candidates are required to provide a written statement in support of their application, the details of which are circulated to the members who are the electorate. The election process is conducted in accordance with the Rules of the Association.

Governance, structure and management (continued)

Method of recruitment, appointment, election, induction and training of Trustees
(continued)

Appointment and election

The following procedural details apply to the Officers:

The Officers of the Council comprise the President, Vice President, Honorary Treasurer, Honorary Treasurer Elect, Honorary Secretary and the Honorary Secretary Elect, all of whom have their elections confirmed at the Annual General Meeting.

The President holds office for two years from the time of the Annual General Meeting. The Vice President holds office for two years thereafter becoming President.

The Honorary Secretary and Honorary Treasurer hold office for two years from the time of the Annual General Meeting. The Honorary Secretary Elect and the Honorary Treasurer Elect hold office for two years thereafter becoming Secretary/Treasurer.

Trustees can co-opt up to four members, one of the co-opted Trustees was appointed from among the elected Regional Council members (following interview) and two more members were appointed as co-opted Trustees after a recruitment process in 2020. Following changes to the Articles of Association in 2020, a lay Trustee was appointed.

Induction and training

To be eligible for election as a Trustee an individual must be a voting member of the Association, and therefore all of those elected will have a degree of familiarity with the workings of the Association which are set out in full on the BAUS website. However, mindful of the importance of Trustee induction and training, the Association has developed an induction pack for new Trustees and this is given to all Trustees on election and appointment.

The induction pack includes 'The Essential Trustee – what you need to know' published by the Charity Commission, the Trustees' Report and financial statements for the previous year, minutes of Trustee and Council meetings for the 12 month period before the newly elected/appointed Trustees formally begin their period of office, the Association's risk register and other general information – including the dates and times of future Trustees' meetings. Additional training is provided by the charity for Trustees on an on-going basis as the need arises.

Risk and corporate governance matters

The Trustees of the Association have been tasked with risk management and corporate governance matters, with the Honorary Treasurer as the lead. The Trustees and the Council generally take a low-risk approach to the management of the Association and they seek to minimise all risk exposure through good governance by maintaining adequate and appropriate systems and procedures throughout the operations of the Association.

The Association maintains a comprehensive risk register which is reviewed regularly by the Trustees. The highest risks identified in the 2022 review remain loss of key staff and loss of income and dependency on a limited number of income sources.

Governance, structure and management (continued)

Risk and corporate governance matters (continued)

The development of a strategic plan will allow a comprehensive review of work programmes and priorities which will include a review of staff resources against workplans to ensure resilience, sustainable performance and effective risk management.

The Trustees are satisfied that appropriate processes and policies are in place to manage the major risks identified to an acceptable level.

Sub-Committees

Under the Association's Rules the Trustees may establish (and disestablish) such committees as they think fit and delegate any of their functions to committees of BAUS. One member of every committee must be a Trustee. The main committees of BAUS are as follows:

The UROLINK Committee

The UROLINK Committee usually meets virtually at least twice a year, and is responsible for the organisation, financial administration and running of UROLINK. UROLINK aims to encourage and support the establishment of links with individual departments and organisations in low-income countries and to facilitate professional visits to work with colleagues.

Priorities for UROLINK currently are to maintain the long-established link with Kilimanjaro Christian Medical College (KCMC) in Tanzania and further develop the links with Hawassa University Referral Hospital in Ethiopia, University Teaching Hospital Lusaka, Zambia and Kamuzu Central Hospital, Lilongwe, Malawi. BJU International and The Urology Foundation (TUF) continue to support activities at designated centres in Lusaka and Hawassa respectively and funds donated are held in a reserve account. Progress reports are submitted to BJU International and TUF on a regular basis.

Education Committee

In 2022 a smaller Education committee comprising the three Educational Leads (for Specialty Trainees, FY/CTs and Medical Students) two BSoT Education representatives and an SAS/LED representative was convened in lieu of the larger committee. This group had oversight of the delivery of BAUS education events and courses as well as some development work. Moving forward, the structure and role of the Education committee will be informed in the context of the Association's strategic development process including an Education Review.

Audit Steering Group

The remit of the ASG is to provide leadership and strategic oversight across all data and audit activity within BAUS.

In 2022, work focussed on:

- ◆ Relationship building, networking and partnering with national programmes for quality improvement; Getting it Right First Time (GIRFT), the National Consultant Information Programme (NCIP), and UK-wide urology patient charities;

Governance, structure and management (continued)

Sub-Committees (continued)

Audit Steering Group (continued)

- ◆ Support for development and delivery of new audits; and
- ◆ Engagement with the membership, promotion of audit as a tool for quality improvement and dissemination of best practice.

Sub-Specialty Sections

BAUS has four sub-specialty sections:

- ◆ BAUS Section of Oncology formed in 1998;
- ◆ BAUS Section of Endourology formed in 2002;
- ◆ BAUS Section of Female, Neurological and Urodynamic Urology formed in 2002; and
- ◆ BAUS Section of Andrology and Genito-Urethral Surgery formed in 2003;

These sections aim to improve standards and quality of practice, within their sub-specialties, by promoting training, research and development. Members of the Association can join up to three sections which are relevant to their particular areas of practice.

In addition to the sub-specialty Sections, in 2018 a new BAUS Section of Trainees was formed (BSoT). All trainee members of BAUS are automatically members of BSoT.

Each section is administered by its own Executive Committee which is elected from within the sections' membership. The surgeons who make up the Executive Committees of each of the sections give their time voluntarily to these activities. The section chairs are ex-officio members of BAUS Council.

Plans for future periods

Future strategy

Since the publication of the Association's last Strategic Plan in 2016, the medical, political and social landscapes in the UK have been fundamentally re-shaped - including by the challenges of the COVID-19 pandemic. During 2022 work was undertaken to develop a strategic plan which will give a clear focus for the next four years to ensure the Association remains relevant to its members and services they provide for their patients.

A member survey was undertaken in the summer of 2022. The survey highlighted three core themes – membership, education and the provision of urological care (including workforce). A two-day meeting of BAUS Council was held in September 2022 and the survey responses gave an important focus for discussions about the Association's future priorities and the articulation of strategic outcomes for each theme. These outcomes, which underpin the Association's Vision and Mission, were presented back to BAUS Council in January 2023. They will inform and guide BAUS' activities for the next four years.

Plans for future periods

Future strategy

Membership (continued)

OUTCOME– That those delivering urological care become active members of BAUS at all stages of their careers so enabling BAUS to be relevant, representative, inclusive and effective.

In 2023 BAUS will focus on membership recruitment and retention, reviewing the range of membership benefits and pricing models.

Education

OUTCOME – That members are supported to access lifelong learning in urology.

Education has been described as the 'heartbeat' of BAUS; it is the Association's core business. In 2023 BAUS will deliver a full calendar of events including educational courses, targeted sub-specialty meetings and a three-day annual scientific meeting.

The COVID pandemic drove change and innovation in the delivery of education and in 2023 the Association will undertake an in-depth review of its education offering to ensure it continues to be relevant, accessible and valued by those who access it.

Provision of Urological Care

OUTCOME – BAUS' professional expertise is harnessed to contribute to equitable access to urological care for all patients in the UK.

BAUS will continue to develop and promote best practice service models through audit and quality improvement and where appropriate by working with and giving input to other organisations such as GIRFT and NICE.

Engagement in discussions and activities to better support the urological workforce including training guidance, recruitment and retention.

In addition to the core themes mentioned above BAUS will develop a targeted strategy for communications to ensure they are fit for purpose and review current digital platforms to inform the development of a coordinated digital strategy.

Work on fully implementing the 10-Point Action Plan around widening participation will continue. The aim is to embed the goals across the activities of the Association so that BAUS is an organisation that attracts membership from the widest group of clinicians and healthcare professionals and makes the specialty attractive to all.

Statement of Trustees' responsibilities

The Trustees (who are also directors of The British Association of Urological Surgeons Limited for the purposes of company law) are responsible for preparing the Trustees' report and 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 which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Each of the Trustees confirms that:

- ◆ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Statement of Trustees' responsibilities *(continued)*

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'J Cresswell'.

J Cresswell

Approved by the Trustees on: 10 May 2023

Independent auditor's report to the members of The British Association of Urological Surgeons Limited

Opinion

We have audited the financial statements of The British Association of Urological Surgeons Limited (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, and statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the trustees' report, which is also a directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006).

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and

Auditor's responsibilities for the audit of the financial statements (continued)

- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



20 September 2023

Edward Finch (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Statement of financial activities Year to 31 December 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	2021 £
Income and expenditure							
Income:							
Investment income	1	67,549	—	67,549	64,295	—	64,295
Income from charitable activities							
. Dissemination of information	2	1,789,599	7,000	1,796,599	1,191,529	15,000	1,206,529
Total income		1,857,148	7,000	1,864,148	1,255,824	15,000	1,270,824
Expenditure							
Expenditure on charitable activities							
. Dissemination of information	3	1,829,476	19,036	1,848,512	1,071,273	3,945	1,075,218
Total expenditure		1,829,476	19,036	1,848,512	1,071,273	3,945	1,075,218
Net (expenditure) income before gains on investments		27,672	(12,036)	15,636	184,551	11,055	195,606
Net (losses) gains on investments	11	(283,064)	—	(283,064)	302,416	—	302,416
Net expenditure (income)		(255,392)	(12,036)	(267,428)	486,967	11,055	498,022
Transfer between funds	14	—	—	—	—	—	—
Net movement in funds		(255,392)	(12,036)	(267,428)	486,967	11,055	498,022
Reconciliation of funds:							
Fund balances brought forward at 1 January 2022		3,410,647	42,521	3,453,168	2,923,680	31,466	2,955,146
Fund balances carried forward							
at 31 December 2022		3,155,255	30,485	3,185,740	3,410,647	42,521	3,453,168

All of the charity's activities derived from continuing operations during the current financial period.

All recognised gains or losses are included in the above statement of financial activities.

Balance sheet 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Intangible fixed assets	9		—		9,360
Tangible fixed assets	10		9,204		11,809
Investments	11		2,151,228		2,434,292
			2,160,432		2,455,461
Current assets					
Stocks		5,126		6,487	
Debtors	12	796,682		704,877	
Cash at bank and in hand		848,618		753,666	
		1,650,426		1,465,030	
Liabilities:					
Creditors: amounts falling due within one year	13	(625,118)		(467,323)	
Net current assets			1,025,308		997,707
Total net assets			3,185,740		3,453,168
The funds of the charity:					
Restricted funds					
. UROLINK funds	14		30,485		42,521
Designated funds					
. Endourology funds	14		315,031		351,487
. BSoT fund			57,053		63,858
Unrestricted funds:					
. General funds	14		2,783,171		2,995,302
			3,185,740		3,453,168

Approved by the Trustees
and signed on their behalf by:



President

Approved on: 10 May 2023

The British Association of Urological Surgeons Limited
Registered Company Number: 06054614 (England and Wales)

Statement of cash flows 31 December 2022

	Notes	2022 £	2021 £
Cash inflow from operating activities:			
Net cash provided by operating activities	A	28,524	123,103
Cash inflow from investing activities:			
Dividends and interest from investments		67,549	64,295
Purchase of tangible fixed assets		(1,121)	(5,619)
Net cash provided by investing activities		66,428	58,676
Change in cash and cash equivalents in the year		94,952	181,779
Cash and cash equivalents at 1 January 2022	B	753,666	571,887
Cash and cash equivalents at 31 December 2022	B	848,618	753,666

Notes to the cash flow statement for the year to 31 December 2022.

A Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net movement in funds (as per the statement of financial activities)	(267,428)	498,022
Adjustments for:		
Depreciation charge	3,726	2,342
Amortisation charge	9,360	9,360
Losses/(Gains) on investments	283,064	(302,416)
Dividends and interest from investments	(67,549)	(64,295)
Decrease/(Increase) in stocks	1,361	(510)
(Increase) in debtors	(91,805)	(311,535)
Increase in creditors	157,795	292,135
Net cash provided by operating activities	28,524	123,103

B Analysis of cash and cash equivalents

	2022 £	2021 £
Cash at bank and in hand	847,618	752,666
Cash held by investment managers	1,000	1,000
Total cash and cash equivalents	848,618	753,666

Principal accounting policies 31 December 2022

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2022.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where judgements and estimates have been made include the judgement whether items meet the criteria for capitalisation as intangible fixed assets, estimating the amortisation and useful economic life and likely residual values, if any, of intangible and tangible fixed assets for the purposes of determining the annual depreciation charge.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that the charity is able to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. With regard to the next accounting period, the year ending 31 December 2023, the most significant areas that affect the carrying value of the assets held by the charity are the level of investment return and the performance of the investment markets.

Income recognition

Income is recognised in the period in which the charity becomes entitled to that income, where receipt of resources is probable and the amount can be measured reliably.

Income comprises subscriptions, income from scientific meetings and journals, investment income, donations and other income.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the bank.

Income is recognised in the statement of financial activities for the proportion of subscriptions, which are receivable in the financial period. Amounts received but not recognised in the statement of financial activities are carried forward in the balance sheet as deferred income.

Income from scientific meetings and journals is recognised in the statement of financial activities when the service is delivered. Amounts received but not recognised are carried forward in the balance sheet as deferred income.

Resources expended

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes investment management fees.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include charitable grants and donations, direct and support costs in respect of the dissemination of information including governance costs.

Grants payable are included in the statement of financial activities when approved and when the intended recipient has either received the funds or been informed of the decision to make the grant and has satisfied all performance conditions. Grants approved but not paid at the end of the financial year are accrued. Grants where the beneficiary has not been informed or has to fulfil performance conditions before the grant is released are not accrued for but are disclosed as financial commitments in the notes to the accounts. Grants comprise single year payments rather than multi-year grants.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect of its compliance with regulation and good practice.

Support costs and governance costs are allocated in full to the charitable activity of dissemination of information.

Intangible fixed assets

All intangible assets purchased that have a cost of more than £500 and an expected useful economic life that exceeds one year are capitalised and classified as intangible fixed assets. Intangible fixed assets are stated at historical cost less amortisation. Amortisation is provided on all intangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

- ◆ CRM database – over 5 years.

An annual impairment review is carried out for each asset after it has been brought into use to reassess its remaining useful life and that it still meets the definition of an intangible asset. Provision is made for assets that are no longer deemed to give an ongoing benefit to the charity for a period of greater than 12 months.

Tangible fixed assets

All tangible assets purchased that have a cost of more than £500 and an expected useful economic life that exceeds one year are capitalised and classified as fixed assets. Tangible fixed assets are stated at historical cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

- ◆ Improvements to leasehold premises – over the life of the lease
- ◆ Fixtures and fittings – over 5 years
- ◆ Office equipment – over 5 years

Fixed asset investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

The charity does not acquire put options, derivatives or other complex financial instruments.

Fixed asset investments (continued)

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value at that date. Realised and unrealised investment gains (or losses) are combined in the statement of financial activities and are credited (or debited) in the year in which they arise.

Stocks

Stocks are valued at the lower cost or net realisable value.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is a legal or constructive 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. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight line basis over the term of the lease.

Pension contributions

The charity participates in a multi-employer defined benefit pension scheme known as the Superannuation Arrangements of the University of London ("SAUL"). The scheme is contracted out of the State Earnings-Related Pension Scheme and is a centralised scheme for certain employees with the assets held in separate trustee-administered funds. The charity is unable to identify its share of the underlying assets and liabilities of the scheme, therefore the financial statements include pension costs payable in respect of the plan on a defined contribution basis.

Fund accounting

The general fund comprises the accumulated surpluses of unrestricted incoming resources not yet expended, which are available for use in furtherance of the general objectives of the charity.

Designated funds are set aside out of unrestricted funds and consist of amounts which have been allocated or designated for specific purposes by the trustees. The use of designated funds remains at the discretion of the trustees.

Restricted funds are funds subject to specific conditions imposed by donors. The purpose and use of the restricted funds are set out in the notes to the accounts. Amounts unspent at the year end are carried forward in the balance sheet.

Notes to the financial statements 31 December 2022

1 Investment income

	Unrestricted funds £	Restricted funds £	2022 £
Bank interest receivable on short term cash deposits	3,065	—	3,065
Income from investments listed on a recognised stock exchange	64,484	—	64,484
2022 Total funds	67,549	—	67,549
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2021 £</i>
Bank interest receivable on short term cash deposits	1,077	—	1,077
Income from investments listed on a recognised stock exchange	63,218	—	63,218
2021 Total funds	64,295	—	64,295

2 Income from dissemination of information

	Unrestricted funds £	Restricted funds £	2022 £
Subscriptions	565,185	—	565,185
Annual Scientific Meeting	709,945	—	709,945
Other meetings	52,778	—	52,778
Journal of Clinical Urology	85,051	—	85,051
Office of Education	152,138	—	152,138
Section of Oncology	98,290	—	98,290
Section of Endourology	82,210	—	82,210
Section of Trainees	25,544	—	25,544
UK Fellowship Meeting	4,167	—	4,167
Industry sponsored webinars	9,733	—	9,733
Urolink	1,500	7,000	8,500
Other income	3,058	—	3,058
2022 Total funds	1,789,599	7,000	1,796,599
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2021 £</i>
Subscriptions	580,483	—	580,483
Annual Scientific Meeting	216,999	—	216,999
Journal of Clinical Urology	72,201	—	72,201
Office of Education	109,838	—	109,838
Section of Oncology	66,050	—	66,050
Section of Endourology	66,331	—	66,331
Section of Trainees	5,467	—	5,467
Industry sponsored webinars	71,534	—	71,534
Urolink	—	15,000	15,000
Data and audit	2,500	—	2,500
Other income	126	—	126
2021 Total funds	1,191,529	15,000	1,206,529

3 Costs of dissemination of information (continued)

	Unrestricted funds £	Restricted funds £	2022 £
Direct costs:			
Annual Scientific Meeting	572,227	—	572,227
Other meetings	30,425	—	30,425
Journal of Clinical Urology	80,694	—	80,694
Office of Education	103,552	—	103,552
Section of Oncology	71,433	—	71,433
Section of Endourology	47,531	—	47,531
Section of Female Urology	1,006	—	1,006
Section of Trainees	27,344	—	27,344
Section of Andrology	2,130	—	2,130
Section of Academic Urology	3,000	—	3,000
Industry sponsored webinars	500	—	500
Data and audit	7,077	—	7,077
British Journal of Urology International	66,507	—	66,507
Grants, donations and awards (see note 4)	1,483	—	1,483
Urolink	18,515	19,036	37,551
Subscriptions	4,386	—	4,386
Website Costs	6,075	—	6,075
	1,043,885	19,036	1,062,921
Support costs (see note 5)	682,088	—	682,088
Governance costs (see note 5)	103,503	—	103,503
2022 Total funds	1,829,476	19,036	1,848,512
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2021 £</i>
Direct costs:			
Annual Scientific Meeting	66,008	—	66,008
Journal of Clinical Urology	55,417	—	55,417
Office of Education	36,711	—	36,711
Section of Oncology	47,181	—	47,181
Section of Endourology	36,850	—	36,850
Section of Female Urology	886	—	886
Section of Andrology	839	—	839
Section of Academic Urology	6,000	—	6,000
Industry sponsored webinars	9,075	—	9,075
BAUS 2020	749	—	749
UK Fellowship Meeting	5,956	—	5,956
Data and audit	5,610	—	5,610
British Journal of Urology International	61,233	—	61,233
Grants, donations and awards (see note 4)	3,737	—	3,737
Urolink	339	3,945	4,284
Subscriptions	6,952	—	6,952
Website Costs	15,745	—	15,745
	359,288	3,945	363,233
Support costs (see note 5)	625,205	—	625,205
Governance costs (see note 5)	86,780	—	86,780
2021 Total funds	1,071,273	3,945	1,075,218

4 Prizes, donations and awards

	Unrestricted funds £	Restricted funds £	2022 £
Other Grants	122	—	122
Medals awarded to five individuals	1,361	—	1,361
2022 Total funds	1,483	—	1,483
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2021 £</i>
<i>Other Grants</i>	<i>2,757</i>	<i>—</i>	<i>2,757</i>
<i>Medals awarded to five individuals</i>	<i>980</i>	<i>—</i>	<i>980</i>
<i>2021 Total funds</i>	<i>3,737</i>	<i>—</i>	<i>3,737</i>

5 Support and governance costs

	Support costs £	Governance £	2022 £
Staff costs (see note 7)	452,242	—	452,242
Staff recruitment, training, travel and welfare	2,674	—	2,674
Council and committee expenses	—	37,471	37,471
President's expenses and Officer's sessional time	—	44,982	44,982
Accommodation costs	48,754	—	48,754
Repairs, maintenance, and computer software expenses	42,865	—	42,865
Telephone	1,071	—	1,071
Postage, mailings, printing and stationery	4,940	—	4,940
Legal and professional fees	65,823	—	65,823
Auditors' remuneration:			
. Audit – current year	—	8,250	8,250
. Accountancy and advisory	—	12,800	12,800
Bank and credit card charges	22,875	—	22,875
Irrecoverable VAT	5,190	—	5,190
Irrecoverable future AGM deposit funds	16,786	—	16,786
Sundry office expenses	5,782	—	5,782
Depreciation	3,726	—	3,726
Amortisation	9,360	—	9,360
	682,088	103,503	785,591

5 Support and governance costs (continued)

	Support costs £	Governance £	2021 £
Staff costs (see note 7)	434,166	—	434,166
Staff recruitment, training, travel and welfare	5,978	—	5,978
Council and committee expenses	—	24,756	24,756
President's expenses and Officer's sessional time	—	44,789	44,789
Accommodation costs	55,201	—	55,201
Repairs, maintenance, and computer software expenses	65,517	—	65,517
Telephone	745	—	745
Postage, mailings, printing and stationery	4,171	—	4,171
Legal and professional fees	18,063	—	18,063
Auditors' remuneration:			
. Audit – current year	—	8,250	8,250
. Accountancy and advisory	—	8,985	8,985
Bank and credit card charges	11,114	—	11,114
Irrecoverable VAT	16,064	—	16,064
Sundry office expenses	2,484	—	2,484
Depreciation	2,342	—	2,342
Amortisation	9,360	—	9,360
	625,205	86,780	711,985

6 Net (expenditure) income before gains on investments

This is stated after charging:

	2022 £	2021 £
Staff costs (see note 7)	452,242	434,166
Depreciation	3,726	2,342
Amortisation	9,360	9,360
Operating lease charges	48,601	58,989
Auditors' remuneration		
. Audit – current year	8,250	8,250
. Other services – current year	3,900	9,885

7 Staff costs and remuneration of key management personnel

The average number of persons employed by the charity (excluding council members), during the year was as follows:

	2022 No.	2021 No.
Office and administration	9	10

6 full-time and 3 part-time (2021 – 6 full-time, 4 part-time).

Staff costs for the above persons:

	2022 £	2021 £
Wages and salaries	360,574	349,859
Social security costs	35,488	32,639
Other pension costs	56,180	51,668
	452,242	434,166

7 Staff costs and remuneration of key management personnel (continued)

No trustee received any remuneration for services to the charity as a member of Council during the current or previous year. During the year, eight (2021 - seven) trustees were reimbursed for travel and meetings expenses totalling £10,155 (2021 - £1,091). BAUS reimbursed the employing trust of the BAUS President for two sessions per week and the employing trust of the Vice President for one session per week, amounting to £30,997 (2021 - £36,448).

During the year the number of employees earning £60,000 or more (including taxable benefits but excluding employer pension contributions) was as follows:

	2022 No.	2021 No.
£70,001 - £80,000	—	1
£80,001 - £90,000	1	—

The pension contributions payable for these employees amounted to £14,960 (2021 - £12,926).

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees, the Chief Executive and Deputy Chief Executive. The total employment costs (including employer's national insurance and pension contributions) of the key management personnel for the year was £184,596 (2021 - £174,084).

8 Taxation

The charity is not liable to corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

9 Intangible fixed assets

	CRM database £
Cost	
At 1 January 2022 and at 31 December 2022	46,800
Amortisation	
At 1 January 2022	37,440
Charge for the year	9,360
At 31 December 2022	46,800
Net book values	
At 31 December 2022	—
At 31 December 2021	9,360

10 Tangible fixed assets

	Fixtures & fittings £	Computer equipment £	Total £
Cost			
At 1 January 2022	15,262	20,616	35,878
Additions	—	1,121	1,121
Disposals	(9,765)	(2,154)	(11,919)
At 31 December 2022	<u>5,497</u>	<u>19,583</u>	<u>25,080</u>
Depreciation			
At 1 January 2022	14,662	9,407	24,069
Charge for the year	—	3,726	3,726
Elimination on disposal	(9,765)	(2,154)	(11,919)
At 31 December 2022	<u>4,897</u>	<u>10,979</u>	<u>15,876</u>
Net book values			
At 31 December 2022	<u>600</u>	<u>8,604</u>	<u>9,204</u>
At 31 December 2021	<u>600</u>	<u>11,209</u>	<u>11,809</u>

Improvements to leasehold premises have been written off over the life of the lease. In the previous year, the lease was extended until May 2021, until which point these original assets remained in use.

11 Investments

	2022 £	2021 £
Investments listed on a recognised stock exchange at market value		
1 January 2022	2,434,292	2,131,876
Unrealised (losses) gains	(283,064)	302,416
At 31 December 2022	<u>2,151,228</u>	<u>2,434,292</u>

At the balance sheet date, the historical cost of the investments was £1,972,364 (2021 - £1,972,364).

At the balance sheet date, the market value of the portfolio comprised:

	2022 £	2021 £
Fixed interest	106,486	—
UK equities	198,128	286,760
Global equities	1,273,527	1,603,468
Property	69,915	93,720
Other assets	503,172	450,344
	<u>2,151,228</u>	<u>2,434,292</u>

Individual holdings representing more than 5% of the market value of the portfolio at the balance sheet date are as follows:

	2022 £	2021 £
COIF Charities Investment Fund	<u>2,151,228</u>	<u>2,434,292</u>

Notes to the financial statements 31 December 2022

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	455,139	102,068
Accrued income	76,913	—
Prepayments and accrued income	264,630	602,809
	796,682	704,877

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Amounts falling due within one year:		
Trade creditors	57,786	50,511
Other taxes and social security costs	13,516	10,273
VAT payable	53,811	30,486
Accruals	35,532	49,341
Deferred income:		
. Annual meeting income received in advance	410,010	244,306
. Office of Education income received in advance	37,033	25,250
. BSoT income received in advance	—	23,408
. Industry sponsorship webinars/meetings	17,100	33,333
. Subscription income received in advance	330	415
	625,118	467,323

Income has been deferred because the charity has not yet met the conditions for recognising the income. The movements on deferred income are analysed below:

	2022 £	2021 £
Brought forward	326,712	89,333
Released in year	(326,712)	(89,333)
Additions in year	464,473	326,712
Carried forward	464,473	326,712

14 Funds

	1 January 2022 £	Income £	Expenditure £	Gains on investments £	31 December 2022 £
Restricted income funds:					
. UROLINK fund	42,521	7,000	(19,036)	—	30,485
Designated funds:					
. Section of Trainees fund	63,858	25,544	(25,857)	(6,492)	57,053
. Endourology fund	351,487	—	1,000	(37,456)	315,031
Unrestricted income funds:					
. General fund	2,995,302	1,831,604	(1,804,619)	(239,116)	2,783,171
	3,453,168	1,864,148	(1,848,512)	(283,064)	3,185,740

14 Funds (continued)

	1 January 2021 £	Income £	Expenditure £	Gains on investments £	31 December 2021 £
<i>Restricted income funds:</i>					
. UROLINK fund	31,466	15,000	(3,945)	—	42,521
<i>Designated funds:</i>					
. Section of Trainees fund	56,475	—	(1,100)	8,483	63,858
. Endourology fund	307,028	—	(1,657)	46,116	351,487
<i>Unrestricted income funds:</i>					
. General fund	2,560,177	1,255,824	(1,068,516)	247,817	2,995,302
	<u>2,955,146</u>	<u>1,270,824</u>	<u>(1,075,218)</u>	<u>302,416</u>	<u>3,453,168</u>

The UROLINK Fund was set up in 2008 by the unincorporated Association with a donation received from BJU international. Further funds have been received in recent years from BJU International and The Urology Foundation. These monies continue to be utilised to support UROLINK activities.

The Endourology designated fund represents the net surplus generated from the World Congress of Endourology, which will be used to support fellowships in endourology. It is anticipated this fund will be spent over a maximum of ten years.

The BAUS Section of Trainees (BSoT) designated fund represents the monies transferred to BAUS in 2019 when the Specialist Urology Registrars' Group (SURG), which had been a separate charity, ceased to exist and the BSoT was formed as part of BAUS. Trustees agreed these funds plus any surpluses generated by BSoT activities could be held in a designated fund to support urological training/trainees.

15 Analysis of net assets between funds

	Fixed assets £	Investments £	Net current assets £	2022 Total £
<i>Restricted income funds:</i>				
. UROLINK fund	—	—	30,485	30,485
<i>Designated income funds</i>	—	372,084	—	372,084
<i>Unrestricted income funds</i>				
. General fund	9,204	1,779,144	994,823	2,783,171
	<u>9,204</u>	<u>2,151,228</u>	<u>1,025,308</u>	<u>3,185,740</u>

	Fixed assets £	Investments £	Net current assets £	2021 Total £
<i>Restricted income funds:</i>				
. UROLINK fund	—	—	42,521	42,521
<i>Designated income funds</i>	—	415,345	—	415,345
<i>Unrestricted income funds</i>				
. General fund	21,169	2,018,947	955,186	2,995,302
	<u>21,169</u>	<u>2,434,292</u>	<u>997,707</u>	<u>3,453,168</u>

15 Analysis of net assets between funds (continued)

The total unrealised gains as at 31 December 2022 constitutes movements on fair value and are as follows:

	2022 £	2021 £
Unrealised gains included above:		
On investments	178,864	461,928
Total unrealised gains at 31 December 2022	178,864	461,928
Reconciliation of movements in unrealised gains		
Unrealised gains at 1 January 2022	461,928	159,512
Add: net (losses) gains arising on fair value movements arising in the year	(283,064)	302,416
Total unrealised gains at 31 December 2022	178,864	461,928

16 Commitments under operating leases

At 31 December 2022, the charitable company had the following future minimum commitments under non-cancellable operating leases as follows:

	2022 £	2021 £
In respect of land and building leases		
Payments which fall due:		
. Within one year	43,080	46,057
. Within two to five years	100,376	153,523
	143,456	199,580

17 Pension commitments

The charitable company participates in a centralised defined benefit scheme known as Superannuation Arrangements of the University of London (SAUL) for all qualified employees with the assets held in trustee administered funds. It is not possible to identify the charitable company's share of the underlying assets and liabilities of SAUL. Therefore contributions are accounted for as if SAUL were a defined contribution scheme and pension costs are based on the amounts actually payable (cash amounts) in accordance with FRS 102. The amount charged to the statement of financial activities in respect of pension costs (as shown in note 7) is the total contributions payable for the year. Any contributions payable at the balance sheet date are treated as creditors (as shown in note 13).

SAUL is subject to triennial valuation by professionally qualified and independent actuaries. The last available valuation was carried out as at 31 March 2020 using the projected unit credit method in which the actuarial liability makes allowance for projected earnings. The main assumptions used to assess the technical provisions were:

17 Pension commitments (continued)

Pre-retirement discount rate	4.06% per annum
Post-retirement discount rate	1.96% per annum
General salary increases	3.49% per annum
Price inflation – RPI	3.39% per annum
Price inflation – CPI	2.49% per annum
Pension increases in payment	2.49% per annum

The actuarial valuation applies to SAUL as a whole and does not identify surpluses or deficits applicable to individual employers. The valuation results show that SAUL's funding level at 31 March 2020 (the valuation date) was 94%, with a funding deficit of £217 million. The SAUL Trustee, as permitted by The Pensions Regulator, has chosen to take into account post-valuation date experience in its forward planning. Using the same assumptions as those applied at 31 March 2020, SAUL was 109% funded with a surplus of £357 million on 30 April 2021.

There will be a phased increase in the employer contribution rate from 16% to 19% on 1 April 2022, with a further increase from 19% to 21% on 1 January 2023. Member contributions were maintained at 6% of salaries.

18 Related party transactions

There were no transactions with a related party requiring disclosure during the period (2021 - £nil, see note 7 to the financial statements).

THE BRITISH ASSOCIATION OF UROLOGICAL SURGEONS LIMITED

England & Wales - Charity number 1127044

Accounts

**The British Association of
Urological Surgeons
Limited**

**Annual Report and Financial
Statements**

31 December 2021

Charity Registration Number 1127044

Company Limited by Guarantee

Registration Number 06054614 (England & Wales)

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Reference and administrative details of the Society, its trustees and advisers

President	T O'Brien
Vice President	J Cresswell
Honorary Treasurer	O Wiseman (Until 23 June 2021)
Honorary Treasurer	N Watkin (From 23 June 2021)
Honorary Treasurer Elect	N Watkin (Until 23 June 2021)
Honorary Treasurer Elect	I Shergill (From 23 June 2021)
Honorary Secretary	A Muneer (Until 23 June 2021)
Honorary Secretary	I Pearce (From 23 June 2021)
Honorary Secretary Elect	I Pearce (Until 23 June 2021)
Honorary Secretary Elect	J Philip (From 23 June 2021)
Co-opted Trustees	M Brown G Singh S F Willis L Dodgshon (from 25 January 2021)
Registered/Principal office	The Royal College of Surgeons England 38 - 43 Lincolns Inn Fields London WC2A 3PE
Charity registration number	1127044
Company registration number	06054614
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	National Westminster Bank Plc Corporate Central Banking 5 -10 Great Tower Street London EC3P 3HX
Investment managers	CCLA Investment Management Limited Senator House 85 Queen Street London EC4V 4ET

The Trustees, who are also the directors of the charitable company for the purposes of company law, are pleased to present their annual report with the financial statements of The British Association of Urological Surgeons Limited (BAUS or The Association) for the year ended 31 December 2021.

This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out therein and comply with the charitable company's Articles of Association, applicable laws, Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) second edition, effective from accounting periods commencing 1 January 2020 or later.

Objectives and activities

Charitable objectives

The charitable objective for which the charity was established is:

To promote the highest standard in the practice of urology for the benefit of patients by fostering education, research and clinical excellence.

Urology deals with specific diseases and disorders of the male genitourinary and female urinary tract and urologists are medical and surgical specialists who treat men, women and children with kidney, bladder, prostate and urinary problems, covering benign and malignant disease. Urologists also care for men's sexual and reproductive health.

In order to meet the charitable objective, the Trustees of the Association have set an overall goal for BAUS to do everything in its powers to support education, research and clinical excellence in urology. In pursuance of this overall goal, the principal activity of the charity is the dissemination of information as it relates to the specialty.

In practice, the Association promotes and arranges scientific meetings and events covering every aspect of the practice of urology. These include an Annual Scientific Meeting and various other meetings. The Association supports the education of urologists through activities co-ordinated through the Education Committee and undertakes targeted audits to highlight and disseminate information about potential improvements in patient pathways and care. The charity also produces patient information leaflets relating to urological conditions and operations.

Objectives and activities (continued)

Charitable objectives (continued)

The Association's primary objectives in 2021 were to:

- ◆ review current digital platforms and develop a coordinated digital strategy to support future activity including a more integrated approach to marketing and communications;
- ◆ run an even larger programme of webinars and virtual meetings during the year, including an expanded programme of industry sponsored webinars;
- ◆ make the UK the best place to do a fellowship by developing a directory of UK Fellowship opportunities to help to facilitate a smoother applications process; the establishment of new fellowships in new centres; and the creation of new educational and research opportunities for fellows;
- ◆ widen participation in the Association and reach out to all those delivering urological care to patients, a priority was to engage with clinicians in the staff and associate specialist grades;
- ◆ review membership categories and consult on proposed changes, including new categories and bring final proposals to the 2021 AGM;
- ◆ support the development of the highest quality trials in British urology and, crucially, give people who do not have robust "in-house" research support a chance to get their ideas developed through a collaboration with The Urology Foundation (TUF) and the CHART clinical trials unit in Aberdeen.

Public benefit

The Trustees have taken the Charity Commission's general guidance on public benefit into consideration in preparing their statements on public benefit contained within this Trustees' Report.

Benefits and beneficiaries

As stated above, in accordance with its charitable objectives, the Association strives to support education, research and clinical excellence in the specialty of urology. In so doing it seeks to improve the quality of medical care for the benefit of patients. The charity's ultimate beneficiaries are therefore patients, and benefits to patients are provided through advancing knowledge of, practice in and setting standards for the specialty.

Objectives and activities (continued)

Public benefit (continued)

Benefits and beneficiaries (continued)

Urologists treat a broad spectrum of conditions across all age groups but, particularly with an ageing population, demand for care has been steadily increasing. Urologists and their teams treat three of the ten commonest cancers, prostate, kidney and bladder, as well as a wide range of benign conditions such as lower urinary tract symptoms (which affects 35-40% of men over 55 years of age), urinary tract stones and incontinence. During 2021 the COVID-19 pandemic continued to present particular challenges for BAUS and the wider urological workforce. BAUS embraced new ways of working so that it could continue to provide appropriate professional and educational support to urologists to assist them in delivering high standards of care to their patients.

Achievements and performance

In 2021, with the gradual easing of some of the COVID restrictions, the Association was able to run three face to face events towards the end of the year but in the first half of the year the organisation continued to utilise online delivery of services in order to maintain BAUS' role as the key provider of education and professional development for all doctors working in the field of urological surgery.

Association membership in 2021 was 2,191 (2,109 in 2020). At the present time, 83% (1,026 out of 1,242) of the substantive consultant urologists in the UK are BAUS members.

Events and activities

Annual Scientific Meeting

The Annual Scientific Meeting is the largest event BAUS organises. It is usually held in June but in 2020 it was deferred until November and was held as an online event. As COVID restrictions remained in place the decision was taken early in 2021 to run the Annual Scientific Meeting in June 2021 as a virtual online event. A number of sessions were pre-recorded with the faculty available for live interaction, including chats and live polling, when the talks were broadcast. In 2020 the meeting had been offered free to delegates but in 2021 a small registration fee, ranging from £20-£50, was charged. In total 1,793 delegates (1,811 in 2020) registered for the meeting, including 418 international registrations, and during the three days of the meeting there were 1,704 active participants (1,638 in 2020).

Thirteen online teaching courses were offered with a total of 1,172 views, ranging from 53 – 199 per course (in 2020 four online courses were offered with 685 views). As in 2020, the courses were fully recorded and accessible prior to the meeting but in 2021 there were Question and Answer sessions for six of the courses during the meeting allowing live interaction with course faculty; these attracted 458 participants.

In 2021, 509 abstracts were submitted for consideration for inclusion in the Annual Scientific Meeting (621 in 2020), of which 150 were accepted (29%) (174 in 2020, 28%).

Achievements and performance (continued)

Events and activities (continued)

Annual Scientific Meeting (continued)

All delegates were sent an online review form after the meeting and 597 or 35% of active participants (473/29% in 2020) returned comments:

"(The) platform was on the whole really easy to use and I think being able to watch sessions back on demand is extremely useful. I've been able to take more away from the conference than I would if it were face to face and not recorded!"

"Very relevant to current covid related issues and ethical elements in dealing with backlog."

"I was pleasantly surprised how interactive it was through this format."

"I thought the content of lectures was very good and easy access to radiologists - it means as a cohort we were taught information in a clear manner which can only enhance our reporting and what we offer our urology colleagues in both MDTs and pre and post operatively."

"Very well organised at a difficult time. Both innovative and inclusive."

"BAUS as a meeting has been fantastic over the last couple of years, adapting to change very well."

"Plenty of sessions discussing UK audits/projects which are relevant to clinical practice it's really useful that these are available for 12 months as excellent content."

Normally pharmaceutical and medical equipment companies attend the Medical and Trade Exhibition which runs in parallel with the Annual Scientific Meeting. Inevitably a virtual exhibition does not offer the same opportunities for interaction as exhibitors enjoy at a face to face meeting but the 2021 meeting offered virtual exhibition stands with the ability to set up 1 to 1 meetings between delegates and company representatives, satellite symposia and pre-recorded adverts. Six (three in 2020) companies took sponsorship packages and a further 16 (12 in 2020) companies took stands in the virtual exhibition. BAUS is particularly grateful to all the companies who maintained their support of the meeting.

Section meetings

Following the cancellation of their meetings in 2020, the Endourology and Oncology Sections were able to go ahead with their meetings in October and December 2021 respectively.

In October the Section of Endourology annual meeting was held over two days at the University of Nottingham attended by 142 delegates (164 in 2019). There was also an option for virtual participation, this was not the fully integrated platform available for the Annual Scientific Meeting but virtual delegates could watch live and submit questions. There were 27 virtual registrations. 56 delegates (39%) gave feedback on the meeting, which was generally positive.

Achievements and performance (continued)

Events and activities (continued)

Section meetings (continued)

In December the Section of Oncology annual meeting was held over two days at the IWM Duxford Conference Centre in Cambridge attended by 153 delegates (237 in 2019). There were 47 virtual registrations. The meeting programme included sessions on the three big urological cancers: bladder, kidney and prostate and the meeting concluded with a trainee organised session on fellowship training.

64 delegates (42%) returned feedback on the meeting and comments included the following:

"I thought the representation of relatively young consultants / trainees was excellent. All cancers covered in one meeting."

"Keeping up to date and staying connected with the British Urology community."

"More content relevant to subspecialty interest than main BAUS meeting."

Educational courses

The Core Urology course runs annually and is targeted at surgical trainees who have just started, or are thinking about pursuing, higher specialist training in urology. There were 78 registrations for the course (61 for the face-to-face course in 2020) which was run virtually over three days in January.

The FRCS Urology examination is run by the Surgical Royal Colleges and success is a mandatory requirement for completion of specialist training which ultimately leads to entry on the GMC's Specialist Register, a requirement for appointment as a consultant. The examination is usually held twice each year and the BAUS FRCS (Urol) Revision Courses are held 4-6 weeks before each sitting.

The first revision course, in March 2021, was run virtually with 54 registrations (66 participants for the single virtual course run in 2020). The second revision course was run face to face at College Court, Leicester from 20 – 24 September for 51 participants (46 and 48 respectively for the face to face courses in March and September 2019).

Webinars

During the COVID pandemic a lot of formal teaching for specialty trainees was curtailed. In response to this BAUS developed a series of webinars, and seven webinars for specialty trainees were run in 2021. A total of 204 trainees joined these webinars live and, up to the end of 2021, there were a further 355 unique views.

In addition to the webinar series for specialty trainees, the core urology course in January was supplemented by a series of webinars designed to complement the course. Six webinars ran between January and March with 122 attendees and 281 unique views in 2021.

Achievements and performance (continued)

Events and activities (continued)

Webinars (continued)

Two more webinar series, launched in 2020, continued to run in 2021. The Controversies in Urology series is targeted at consultants and senior trainees, featuring national and international experts on the relevant topics; eight webinars were held during 2021 with 349 attendees and a further 373 unique views. The Innovations in Urology series is sponsored by industry partners. Sponsors were offered options of BAUS promoting their webinar or of BAUS organising the webinar in association with the industry partner. Nine industry webinars were held in 2021, six of which were organised by BAUS with 420 attendees and 260 post event unique views.

During 2021, as part of the SAS@BAUS project (see below), four webinars were run which were aimed at doctors in the Staff and Associate Specialist (SAS) grade. The first two in January and March introduced the project and in November a series of monthly webinars were launched, looking at topics of particular relevance or interest to SAS doctors. Across the four webinars there were 209 attendees and 320 unique views.

In summary, in 2021, BAUS ran 31 webinars with 1,304 attendees and a further 1,216 unique views.

In late 2020, members of the Urolink Executive Committee initiated a series of educational tutorial webinars. Initially these took place between various UK training sites and the University Hospital (UTH) Lusaka, Zambia but there is now wider involvement in season two. These tutorial presentations are trainee led, with senior moderation, and their focus is on discussing approaches to managing clinical scenarios in differing healthcare settings. The first series comprised of nine webinars and ran between November 2020 and July 2021 and the first three webinars of season two ran between October and December 2021.

Audit

The focus of BAUS audit has changed from collection of data in procedure-based registries to measuring wider aspects of patient care that have a major impact on treatment and on the care pathway beyond the technical aspects of the procedure. The audits are selected because they address common problems where differences in practice are perceived and where change in practice can benefit patients. Most urology patients do not have a major surgical procedure. The metrics are specifically designed to be more patient focused and the processes are designed to maximise case ascertainment. Unit feedback is the main focus of the exercise, although useful national data are also gained.

Snapshot audits

There is a rolling programme of snapshot audits, with clear criteria for assessment of audit proposals (Safety, Efficacy, Accessibility). Individual feedback is provided to units for benchmarking and quality improvement. This has positioned patient benefit at the centre of BAUS audit. It is also more inclusive of the membership, covering the breadth of urology and offering the potential for all urological units in the UK to participate in audit.

Achievements and performance (continued)

Audit (continued)

Snapshot audits (continued)

Renal Colic Audit

Data collection on the management and assessment of patients presenting with renal colic during November 2020, measuring performance against the NICE Quality Standards for stones, was undertaken in March 2021. 2,179 datasets were returned from 117 urology units in the UK. The national results were presented at the BAUS Annual Scientific Meeting, as well as sub-analyses of the data. A national report and headline statements from the audit were posted on the BAUS website and the data were presented to the NICE Quality Standards Advisory Committee in September and this was well received. A paper is being finalised for submission to the British Medical Journal (BMJ).

Individual unit feedback was provided to all participating hospitals. The audit was listed on the NHSE Quality Accounts List 2021/22 to ensure integration into Trust governance processes for scrutiny of the results and generation of an action plan. The Audit Steering Group (ASG) promoted local re-audit by providing the audit template and supporting documentation and guidance via the BAUS website.

The ASG also embarked on a project with the Getting it Right First Time / National Consultant Information Programme (GIRFT/NCIP) to correlate the collected renal colic dataset with Hospital Episode Statistics (HES) data to explore whether hybrid audits of routinely collected data and more targeted audit data collected by BAUS could be developed in the future.

Management of the Lower Ureter in Nephroureterectomy Audit

This audit was open from August 2020 until December 2021 and will report in June 2022. The audit aims to determine which surgical technique offers the best oncological control in terms of survival and recurrence.

Two further snapshot audits were developed by the Section of Oncology and the Section of Female, Neurological and Urodynamic Urology (FNUU) with guidance and support from the ASG. These will launch in 2022.

Muscle invasive bladder cancer (MIBC) is a potentially lethal disease with an estimated five-year survival rate of 45%. Survival rates have not changed significantly in the UK in recent years. Patient pathways to treatment are thought to be critically related to survival. However, there is little UK data to inform practice and better data are needed, this audit will examine the clinical pathway for MIBC identifying key delays to treatment for these patients.

The Emergency Ureteric Injury Management Audit (REJOIN) aims to improve understanding of the frequency of ureteric injuries, where and how they are initially managed, who ultimately manages the problem and early outcomes. It also seeks to identify whether trainees are getting enough exposure to this type of emergency.

Achievements and performance (continued)

Audit (continued)

Management of the Lower Ureter in Nephroureterectomy Audit (continued)

A paper on the national data from the 2020 Bladder Outflow Obstruction Audit (BOO) was published in the BJUI in October 2021. The BOO Audit results were incorporated into a successful bid for National Institute of Health and Care Research (NIHR) commissioned research (the PREMISE trial) and informed pathway development and best practice guidance developed through the GIRFT Best Practice Academy.

National Consultant Information Programme (NCIP) - Urology Vanguard

Through the ASG, BAUS successfully negotiated rollout of the NCIP data portal to urology as the vanguard specialty as part of the NCIP Business Case 2020-24. BAUS formed a partnership with NCIP in March 2021 to roll out the data portal to urologists in all Trusts in England by the end of March 2022 and to provide clinical expertise for the ongoing development of urology dashboards in the tool. BAUS remains committed to working with NCIP to take routinely collected data and making this accessible to clinicians in a format which gives them quality information, facilitating local and national benchmarking, with the aim of driving improvements in patient care.

At the end of 2021, more than 500 consultant urologists in 44/119 Trusts in England had access to their individual and unit level data in the NCIP data portal. NCIP provides high quality supporting evidence for consultant appraisal and professional development and is aligned to GIRFT and Model Hospital to support quality improvement.

The ASG continued to provide clinical expertise for the development of additional urology dashboards and metrics in the NCIP tool. In 2021 the number of procedure dashboards was increased from 17 to 23, as well as facilitating urologists' access to the stress incontinence dashboards in the Gynaecology portfolio. Work began on developing a perioperative complications metric for uro-oncological procedures, a reoperation metric for functional procedures and integration of theatre data.

To further support the rollout of the NCIP data portal, and promote uptake and content development, the ASG produced two podcasts, hosted a webinar and produced an NCIP feedback form, which are available on the BAUS website.

The ASG promoted improvements in urology coding by clinicians and coders as a collaborative venture, through meetings with individual clinical leads / urology departments which were held as part of the NCIP rollout. It also continued to work with GIRFT on the co-development of coder and clinician guidance to improve the conformity of coding nationally.

The ASG shared the learning from its collaboration with NCIP with BAUS representatives in the devolved nations with a view to informing any data collection projects these administrations may be considering.

Achievements and performance (continued)

Research

In 2021, BAUS, in collaboration with The Urology Foundation (TUF) and the Clinical Trials Unit in Aberdeen (CHART), established the TUF Urology Trials Unit (UTU). The aim of this project is to:

- ◆ encourage all urologists to engage in research;
- ◆ extend the reach of urological research outside major academic centres; and
- ◆ identify and address gaps and priorities in urological research.

The project was introduced to the BAUS membership with a webinar in April, which discussed "what makes a good research idea" and applications were invited for potential urological trials. 15 applications were received and five were shortlisted for presentation at a Dragon's Den session at the BAUS Annual Scientific Meeting where applicants were interviewed by an expert panel. Two applications were selected, and the applicants are receiving support from the UTU to develop their ideas to a point where fully worked up applications can be submitted to a national funding body.

The two projects selected for further development were:

- ◆ Stent or not after completed urethro-rensoscopy, an area where variation in practice has been identified, with clinical and financial implications; and
- ◆ ELIPSE - Evaluation of the role of Lymphadenectomy In High Risk Prostate cancer Surgery, a meta-analysis had shown no clear benefit but treatment is recommended in European and USA guidelines.

BAUS Website

The BAUS site was launched in 2015 and the Association has continued to work closely with its website developer, Lightmedia Communications Limited, and the Surgical Web Editor (N Bullock) to maintain and enhance the site.

In 2021 a total 534,724 (483,665 in 2020) users visited the site of which 87% were new visitors. In 2021, 378,433 visitors (71% of users) were UK based compared to 61% in 2020. In 2021, 279,392 users (53%) accessed the site with a mobile or tablet device compared to 46% in 2020.

The most popular area of the site is the patients' area, with 883,556 visitors, 47% of the page views in 2021 (861,426 in 2020). Eight of the top 10 landing pages on the site are in the patients' area. Page views for the patient information leaflet area increased from 155,530 in 2020 to 175,985 in 2021.

Page views in the professionals' area increased from 249,367 in 2020 to 258,393 in 2021.

Achievements and performance (continued)

Other activities

Workforce

BAUS has undertaken annual workforce surveys since 2009 and uses the information to contribute to discussions on workforce planning. The report on the 2020 data was published in June 2021. In addition to the BAUS census data, the report drew on information from the General Medical Council (GMC), NHS Digital, the Joint Committee on Surgical Training and the Specialist Advisory Committee (SAC) in Urology. The Workforce Lead (S Payne) developed a further survey, in association with Bournemouth University, on the factors influencing when urologists leave full time practice. Survey data were collected in late 2020 and this work was published in March 2021.

Key amongst BAUS' strategic aims is to raise the profile of the specialty amongst medical students, to encourage junior doctors to consider a career in urology and to inspire the next generation of urologists to engage with the Association. To this end BAUS runs an essay competition for medical students and an audit or quality improvement project competition for Foundation Year and Core Trainees (FY & CTs). In 2021, 32 submissions were received for the essay competition (104 in 2020); the title set was "How has COVID-19 changed undergraduate urology teaching? What innovations have been most successful? Has anything been lost?". In 2021, 14 submissions were received for the audit competition (21 in 2020). Usually, the national winners are invited to attend the Annual Scientific Meeting but, as the Meeting was held virtually in 2021, the names of the winners were announced and winners in the FY/CT audit competition were invited to present their work in the Core Trainees session at the meeting. Prizes and certificates were sent to the winners.

Widening Participation

In July 2021 BAUS published its 10-point action plan around widening participation. Discussions within BAUS were stimulated by the Baroness Helena Kennedy's Review of Inclusion and Diversity (for the Royal College of Surgeons of England) – and this featured in a plenary session at the BAUS Annual Scientific Meeting in June. The aim is to embed the goals across the activities of the Association so that BAUS is an organisation that attracts membership from the widest group of clinicians and healthcare professionals and makes the specialty attractive to all.

A small working group, chaired by the Vice President, was established in the summer to start delivering on the plan and a workshop was held in October 2021. Actions included: piloting a data collection exercise with committee members in order to understand the diversity of BAUS and ensure representation reflects membership (this started in December 2021) and piloting a mentorship programme with a focus around the SAS@BAUS initiative. Work on priming the pipeline for diverse leadership roles and developing a professional code of conduct to guide meetings chairs is ongoing.

Achievements and performance (continued)

Other activities (continued)

Return to Work Project

A small working group was set up to consider the problems faced by urologists at all stages of their careers when returning to surgery after an extended period of absence, whether the result of parental leave, research or ill-health. Members of the working group and the President took part in a podcast in February 2021. A session on returning to work after illness was held at the Annual Scientific Meeting and included talks on "Adversity and how it affects performance" and "Interventions for dealing with a sick colleague and managing their return to work".

SAS@BAUS

The SAS@BAUS Working Group was set up to offer career support and guidance for BAUS members who are Specialty and Associate Specialist (SAS) doctors or Locally Employed Doctors (LEDs). This was in response to a perception that many of these important members of urological teams did not always get adequate respect and recognition. The SAS@BAUS group aims to enable urologists in these grades to interact with colleagues, to share advice on improving a particular set of skills or, if they so wish, to work towards a Certificate of Eligibility for Specialist Registration (CESR) from the GMC. The project was launched to the membership with a podcast in January.

Fellowships

A Directory of UK Fellowship opportunities went live on the BAUS website during the year and Members can submit details of Fellowships for publication. The website also includes general information about Fellowships. On 1 October 2021 a meeting for urology Fellows in the UK was held in Bristol; it was aimed at trainees who had completed the FRCS(Urol) exam and were on, or were embarking on, dedicated urology fellowships.

Review and update of the membership categories

At the Annual General Meeting in September 2020, a resolution was passed to change the BAUS Articles of Association to open membership to any individual in urological practice interested in promoting the Objects of the Association. Previously membership had only been available to medical practitioners. A review was undertaken to update the existing membership categories and to give effect to the agreed change to broaden the membership to include all those involved in treating urological patients, including nurses and other healthcare professionals.

There was a consultation with the membership in August and September 2021, which indicated a broad measure of support for all proposed changes and a formal proposal and update to the Association Rules was approved at the AGM in November to take effect from 1 January 2022.

Achievements and performance (continued)

Other activities (continued)

Standards of Care

During 2021 the Section of Female, Neurological and Urodynamic Urology developed three consensus documents on:

- ◆ Management of the complications of long-term indwelling catheters;
- ◆ Management of bladder and ureteric injury; and
- ◆ Management of female voiding dysfunction.

All three were published in BJUI, with open-access links on the BAUS website.

There were no new NICE clinical guidelines of particular relevance to urology requiring input in 2021 but BAUS continued to assist with numerous NICE technology appraisals, evaluations of interventional procedures and updates to existing guidelines.

During 2021 approximately 200 pieces of patient information, including leaflets and website pages, were reviewed and updated.

Six podcasts, updating members on a number of projects and activities were produced in 2021. The President also held live Q&A sessions at the Annual Scientific Meeting in June.

Financial review

Financial results of activities and events

In general, the Association's finances are stable. In 2021 there was an operating surplus £195,606 (2020 – deficit of £26,214, 2019 – deficit of £175,718), against a budgeted deficit of £45,834. This is the first operating surplus since 2014.

The direct surplus from the 2021 Annual Scientific Meeting (ASM) was £150,991 (2020 - £87,957, 2019 - £77,790). Expenditure on the virtual meeting was £66,008 (2020 virtual meeting expenditure - £58,449) and the income at £216,999 was considerably higher (£146,406 in 2020). For the 2021 virtual ASM a small registration fee was charged, and exhibition income was slightly higher than in 2020.

Although many online educational activities were still provided, and some of these remained free to members, the return to some face-to-face events and charges for non-member registrations for online events meant the surplus on educational activities was higher than previously, £73,127 in 2021 as opposed to £30,480 in 2020. Surgeons were keen to return to face-to-face events and the two section meetings run in 2021 generated a surplus of £48,350. The expansion of industry sponsored webinars, first introduced in late 2020, also generated new income of £62,459.

Financial review (continued)

Financial results of activities and events (continued)

In 2021 subscriptions generated £580,483 (2020 - £533,225) which amounted to 46% of the Association's income in 2021 compared to 56% in 2020, reflecting the recovery in other income streams.

Reserves policy and financial position

The "free reserves" of BAUS at 31 December 2021, calculated as the total general funds of the Association less the value of fixed assets, amounted to £2,974,133 (2020 - £2,532,925).

Usually, the Annual Scientific Meeting generates about 30-40% of BAUS' income. In 2021 the ASM accounted for 17% (15% in 2020) and BAUS is fortunate that the membership subscriptions continue to provide a secure and stable income stream. BAUS has always been aware that it is exposed to significant financial risks in organising events and has worked hard with venues with whom it had contractual commitments for 2020 and 2021 to reach agreements whereby contracts have been rolled forward to future years. BAUS' level of contractual commitments is higher than has previously been the case. As COVID restrictions began to lift in 2021, BAUS was able to return to some face-to-face events and was gratified by the enthusiasm shown by participants. The continuing impact of COVID-19 means the organisation of face-to-face events continues to be challenging, including an expectation that future events will include hybrid options. The Trustees regard it as prudent to retain sufficient reserves to cover the costs of an Annual Scientific Meeting, plus any future contractual commitments, and in addition covering about six months of operational expenditure under normal circumstances. On this basis, free reserves of at least £1,500,000 should be maintained.

The Trustees acknowledge the Association is holding additional reserves and there are a number of reasons for this as outlined below.

BAUS moved into new offices in the redeveloped Royal College of Surgeons of England building in May 2021. In the circumstances the move was kept as simple as possible and, other than some IT installations, no work was undertaken on the new offices. It is likely some adaptations will need to be made in the near future.

There is increasing pressure on BAUS to reimburse Trusts for time surgeons spend on BAUS business. Sessional payments for BAUS officers were £44,789 in 2021 (£53,178 in 2020). The employing trusts of the Educational Leads are reimbursed for time they spend away from their Trusts running BAUS courses. The climate in the NHS is such that members are finding it increasingly difficult to secure time away from their employing hospitals to undertake work on behalf of the Association.

Even as BAUS' range of activities has continued to expand the staffing levels have remained pretty constant over a number of years. It is anticipated that specialist advice and consultancy services will be required to enable BAUS to continue to innovate and develop.

Financial review (continued)

Reserves policy and financial position (continued)

The COVID-19 pandemic has impacted on all BAUS activities, and the organisation needs to continue to maintain the flexibility demonstrated over the last two years to cope with continuing uncertainty. Fortunately, the levels of reserves that BAUS holds, which are readily accessible, is such that BAUS will be able to continue to operate effectively notwithstanding the current economic uncertainties.

Investments policy

The Trustees are empowered to invest any money that the Association does not immediately need in such a manner as they may determine.

At 31 December 2021, the Trustees held £2,435,292 (£2,132,876 in 2020) of the Association's free reserves in the COIF Charity Funds Scheme managed by CCLA Investment Management. Of this £1,000 (£1,000 in 2020) was held as cash by the investment managers and the remainder was invested. The balance of free reserves, £538,841 (£400,049 in 2020) was held as current assets, principally cash in interest bearing bank accounts.

The Trustees take professional advice from, and are responsible for managing the relationship with, the Association's investment manager, CCLA. The Association's investment strategy is to seek a long-term total return comprising growth in capital and income with a medium level of investment risk. The Trustees have delegated certain discretionary powers of investment to CCLA but can approve changes to the overall investment strategy (for example where an emphasis may be put on capital growth) meaning a slight increase in the relative risk exposure. The Trustees will keep the performance of the investment managers under review and will review their investment strategy on an annual basis.

Performance of the COIF Charities Investment Fund is measured against the bespoke benchmark used by the Fund and by the ARC Steady Growth Charity Index which is used to measure peer group performance.

During the year, investment values rose 12.42% compared to the market value at the end of the previous year (6.39% in 2020) and generated investment income at an average rate of 2.6% (2.9% in 2020). During the year the Association's cash balances generated income at an average rate of 0.15% (0.94% in 2020). This reflected the prevailing economic climate and the trustees are satisfied with the performance.

Governance, structure and management

Status and History

The British Association of Urological Surgeons Limited is a registered charity, and a company limited by guarantee, not having a share capital. Every member undertakes to contribute an amount not exceeding £1 to the assets of the charity in the event of the charity being wound-up during the period of membership, or within one year thereafter.

Governance, structure and management (continued)

Status and History (continued)

BAUS originally came into existence as an unincorporated association that was founded in 1945 and has always functioned as a charity. The current corporate entity was incorporated on 16 January 2007 and became a registered charity on 4 December 2010.

The Association is governed by the regulations set down in its company Articles of Association, which were reviewed and updated in 2020 and formally adopted at the Annual General Meeting on 29 September 2020 and subsequently filed with Companies House and the Charity Commission.

Organisational structure

The Trustees of BAUS have legal and fiduciary responsibility for the Association. The Trustees are the Officers of the Association (the President, Vice President, Honorary Secretary, Honorary Secretary Elect, Honorary Treasurer and Honorary Treasurer Elect) and up to four co-opted Trustees.

The following key senior members of staff are responsible for the day-to-day management of the charity:

E A Bishop	Chief Executive and Company Secretary
P Hagan	Deputy Chief Executive

The Association currently employs four part-time and six full time members of staff.

The following members have served on the Council since 1 January 2021:

Elected Regional Representatives

R Barod	(2021-2024)	(from 23 June 2021)
M Brown	(2017-2022)	
D Burke	(2021-2024)	(from 23 June 2021)
V During	(2021-2024)	(from 23 June 2021)
G Durkan	(2019-2022)	
S Garnett	(2020-2023)	
W Green	(2021-2024)	(from 23 June 2021)
M Johnson	(2020-2023)	
G Kanda Swamy	(2019-2022)	
R Lockyer	(2021-2024)	(from 23 June 2021)
M Lynch	(2019-2022)	
R Morrison	(2021-2024)	(from 23 June 2021)
H Ojha	(2017-2022)	
B Patel	(2019-2022)	
N Shah	(2019-2022)	
H Simpson	(2021-2024)	(from 9 November 2021*)

Governance, structure and management (continued)

Organisational structure (continued)

* There were initially no candidates for election so Professor Ghulam Nabi was temporarily co-opted to the casual vacancy in Scotland East, a further call for nominations was made and two candidates stood for election.

Ex-officio Council Members

M Shabbir	(2020-2021)	Chairman, Section of Andrology and Genito-Urethral Surgery
D Smith	(2019-2021)	Chairman of Section of Endourology
S Reid	(2020-2021)	Chairman of Section of Female, Neurological and Urodynamic Urology
K Narahari	(2021-2022)	Chairman, Section of Oncology
N Harvey	(2021)	Chairman, Section of Trainees
B Challacombe	(2020-)	The Urology Foundation (TUF) Representative
A McNeill	(2021-)	Chairman, Executive Committee BJU International
D Hodgson	(2019-2021)	Chairman, BAUS Education Committee
P Cornford	(2019-2022)	Chairman of the Specialist Advisory Committee in Urology
J Glass	(2019-)	RCS England Council
C Waymont	(2021-)	President, British Association of Urological Nurses Representative (<i>invited non-voting</i>)
A Dickinson	(2019-)	Chairman Audit Steering Group
S Natalwala	(2021-)	SAS members representative
C Moore	(2021-)	Surgical Specialty Lead for Research

Key management

The Trustees consider that they, together with the Chief Executive and Deputy Chief Executive, comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis.

None of the Trustees receives remuneration in connection with their duties as trustees. The employing trust of the BAUS President is reimbursed for two sessions per week and there is an option to reimburse the Vice President and Honorary Secretary's trusts for one session respectively per week to ensure they have sufficient protected time to undertake the roles. Remuneration for all BAUS staff (including the Chief Executive and Deputy Chief Executive) is agreed by the Trustees who normally receive an annual confidential salary review report from an independent HR Consultant. The report contains salary review statistics and benchmarking of all job descriptions.

Governance, structure and management (continued)

Method of recruitment, appointment, election, induction and training of Trustees

Recruitment

Details of vacancies for Officer posts are circulated to voting members of the Association. Candidates, who must be voting members in good standing, are proposed and seconded by appropriate sponsors, also voting members in good standing, and nomination forms are submitted to the Secretariat by a given date. Candidates are required to provide a written statement in support of their application, the details of which are circulated to the members who are the electorate. The election process is conducted in accordance with the Rules of the Association.

Appointment and election

The following procedural details apply to the Officers:

The Officers of the Council comprise the President, Vice President, Honorary Treasurer, Honorary Treasurer Elect, Honorary Secretary and the Honorary Secretary Elect, all of whom have their elections confirmed at the Annual General Meeting.

The President holds office for two years from the time of the Annual General Meeting. The Vice President holds office for two years thereafter becoming President.

The Honorary Secretary and Honorary Treasurer hold office for two years from the time of the Annual General Meeting. The Honorary Secretary Elect and the Honorary Treasurer Elect hold office for two years thereafter becoming Secretary/Treasurer.

Trustees can co-opt up to four members, one of the co-opted Trustees was elected by the Regional Council members from among their number and two more members were appointed as co-opted Trustees after a recruitment process in 2020. Following changes to the Articles of Association in 2020, a lay Trustee was appointed.

Induction and training

To be eligible for election as a Trustee an individual must be a voting member of the Association, and therefore all of those elected will have a degree of familiarity with the workings of the Association which are set out in full on the BAUS website. However, mindful of the importance of Trustee induction and training, the Association has developed an induction pack for new Trustees and this is given to all Trustees on election and appointment.

The induction pack includes 'The Essential Trustee – what you need to know' published by the Charity Commission, the Trustees' Report and financial statements for the previous year, minutes of Trustee and Council meetings for the 12 month period before the newly elected/appointed Trustees formally begin their period of office, the Association's risk register and other general information – including the dates and times of future Trustees' meetings. Additional training is provided by the charity for Trustees on an on-going basis as the need arises.

Governance, structure and management (continued)

Risk and corporate governance matters

The Trustees of the Association have been tasked with risk management and corporate governance matters, with the Honorary Treasurer as the lead. The Trustees and the Council generally take a low-risk approach to the management of the Association and they seek to minimise all risk exposure through good governance by maintaining adequate and appropriate systems and procedures throughout the operations of the Association.

The Association maintains a comprehensive risk register which is reviewed regularly by the Trustees. The highest risks identified in the 2021 review remain loss of key staff and loss of income and dependency on a limited number of income sources.

The development of a strategic plan will allow a comprehensive review of work programmes and priorities which will include a review of staff resources against workplans to ensure resilience, sustainable performance and effective risk management.

The continuing inability to hold large face to face events in 2021 continued to impact BAUS' income and, although this was in large part off-set by the reduction in expenditure, Trustees remain mindful of the potential risks to the Association inherent in running large events. BAUS continues to explore ways to diversify its income streams.

The Trustees are satisfied that appropriate processes and policies are in place to manage the major risks identified to an acceptable level.

Sub-Committees

Under the Association's Rules the Trustees may establish (and disestablish) such committees as they think fit and delegate any of their functions to committees of BAUS. One member of every committee must be a Trustee. The main committees of BAUS are as follows:

The UROLINK Committee

The UROLINK Committee meets twice a year, and is responsible for the organisation, financial administration and running of UROLINK. UROLINK aims to encourage and support the establishment of links with individual departments and organisations in low-income countries and to facilitate professional visits to work with colleagues.

Priorities for UROLINK currently are to maintain the long-established link with Kilimanjaro Christian Medical College (KCMC) in Tanzania and further develop the links with Hawassa University Referral Hospital in Ethiopia and University Teaching Hospital Lusaka, Zambia. BJU International and The Urology Foundation (TUF) continue to support activities at designated centres in Lusaka and Hawassa respectively and funds donated are held in a reserve account. Progress reports are submitted to BJU International and TUF on a regular basis.

Governance, structure and management (continued)

Sub-Committees (continued)

Education Committee

The Education Committee was set up in 2011 and aims to provide a clear and comprehensive strategy to support the educational requirements of clinicians in the practice of urology, medical students with an interest in developing a career in urology and other healthcare professionals involved in the treatment of urological patients. The committee brings together the various elements of educational provision under one umbrella as it is essential BAUS has a clear strategy in relation to the provision and quality assurance of education in urology. The Chair is appointed (following open advertisement among members) and the committee includes representatives of the sub-specialty sections.

Audit Steering Group

The remit of the ASG is to provide leadership and strategic oversight across all data and audit activity within BAUS.

In 2021, work focussed on:

- ◆ Relationship building, networking and partnering with national programmes for quality improvement; Getting it Right First Time (GIRFT), the National Consultant Information Programme (NCIP), and UK-wide urology patient charities;
- ◆ Support for development and delivery of new audits; and
- ◆ Engagement with the membership, promotion of audit as a tool for quality improvement and dissemination of best practice.

Sub-Specialty Sections

BAUS has four sub-specialty sections:

- ◆ BAUS Section of Oncology formed in 1998;
- ◆ BAUS Section of Endourology formed in 2002;
- ◆ BAUS Section of Female, Neurological and Urodynamic Urology formed in 2002; and
- ◆ BAUS Section of Andrology and Genito-Urethral Surgery formed in 2003;

These sections aim to improve standards and quality of practice, within their sub-specialties, by promoting training, research and development. Members of the Association can join up to three sections which are relevant to their particular areas of practice.

In addition to the sub-specialty Sections, in 2018 a new BAUS Section of Trainees was formed (BSoT). All trainee members of BAUS are automatically members of BSoT.

Governance, structure and management (continued)

Sub-Specialty Sections (continued)

Each section is administered by its own Executive Committee which is elected from within the sections' membership. The surgeons who make up the Executive Committees of each of the sections give their time voluntarily to these activities. The section chairs are ex-officio members of BAUS Council.

Plans for future periods

Future strategy

Broadly BAUS has continued to be guided by the three overall goals set out in the 2016 strategy – namely urologists will be supported in their professional lives to deliver excellent care, BAUS will enhance its status as the leading authority for urology in the UK and BAUS will continue to evolve as an efficient and effective organisation. Given the challenges faced in 2020/21 as a result of COVID, attention was focused on short-term planning and delivery of virtual education packages. BAUS recognises that a priority for 2022 is to establish a robust, consensual planning process to ensure there is a shared vision of the Association's direction and strategy over the next three to four years.

Future Activities and Events

- ◆ The Annual Scientific Meeting in Birmingham in 2022 will be a return to a large, full scale, face to face event with the added challenge of running it as a hybrid event.
- ◆ Running a full programme of face-to-face events comprising three education courses, two section meetings, a BSoT conference and two clinical meetings on treatments for bladder outflow obstruction and genito-urethral surgery.
- ◆ Continuing to work with GIRFT and other partners to support urologists in addressing the challenges of the surgical backlog resulting from the COVID pandemic.
- ◆ Continuing to work on the delivery of the action plan around EDI – including the collection of data to understand the diversity of BAUS, the review of the pilot mentorship programme (part of SAS@BAUS), priming the leadership pipeline and developing a professional code of conduct to guide meeting chairs.
- ◆ Having updated and expanded the membership categories in 2021, development of plans to reach out to all those delivering urological care.
- ◆ The review of current digital platforms and the development of a coordinated digital strategy to support future activity including a more integrated approach to marketing and communications.
- ◆ The launch two snapshot audits as well as the continued development of audit activities and support for the roll out of the NCIP platform.

Statement of Trustees' responsibilities

The Trustees (who are also directors of The British Association of Urological Surgeons Limited for the purposes of company law) are responsible for preparing the Trustees' report and 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 which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

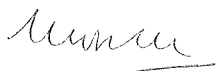
Each of the Trustees confirms that:

- ◆ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Statement of Trustees' responsibilities *(continued)*

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'T O'Brien', with a horizontal line underneath.

T O'Brien

Approved by the Trustees on: 10th May 2022

Independent auditor's report to the members of The British Association of Urological Surgeons Limited

Opinion

We have audited the financial statements of The British Association of Urological Surgeons Limited (the 'charitable company') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, and statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ♦ give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its income and expenditure for the year then ended;
- ♦ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ♦ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the trustees' report, which is also a directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006) and those that relate to data protection (General Data Protection Regulation).

Auditor's responsibilities for the audit of the financial statements (continued)

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

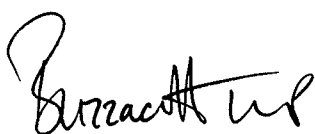
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Edward Finch (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

14 July 2022

Statement of financial activities Year to 31 December 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	2020 £
Income and expenditure							
Income:							
Investment income	1	64,295	—	64,295	67,342	—	67,342
Income from charitable activities							
. Dissemination of information	2	1,191,529	15,000	1,206,529	871,437	15,500	886,937
Total income		1,255,824	15,000	1,270,824	938,779	15,500	954,279
Expenditure							
Expenditure on charitable activities							
. Dissemination of information	3	1,071,273	3,945	1,075,218	976,825	3,668	980,493
Total expenditure		1,071,273	3,945	1,075,218	976,825	3,668	980,493
Net income (expenditure) before gains on investments		184,551	11,055	195,606	(38,046)	11,832	(26,214)
Net gains on investments	11	302,416	—	302,416	128,151	—	128,151
Net income (expenditure)		486,967	11,055	498,022	90,105	11,832	101,937
Transfer between funds	14	—	—	—	(2,000)	2,000	—
Net movement in funds		486,967	11,055	498,022	88,105	13,832	101,937
Reconciliation of funds:							
Fund balances brought forward at 1 January 2021		2,923,680	31,466	2,955,146	2,835,575	17,634	2,853,209
Fund balances carried forward at 31 December 2021		3,410,647	42,521	3,453,168	2,923,680	31,466	2,955,146

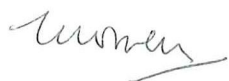
All of the charity's activities derived from continuing operations during the current financial period.

All recognised gains or losses are included in the above statement of financial activities.

Balance sheet 31 December 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Intangible fixed assets	9		9,360		18,720
Tangible fixed assets	10		11,809		8,532
Investments	11		<u>2,434,292</u>		<u>2,131,876</u>
			<u>2,455,461</u>		<u>2,159,128</u>
Current assets					
Stocks		6,487		5,977	
Debtors	12	704,877		393,342	
Cash at bank and in hand		<u>753,666</u>		<u>571,887</u>	
		<u>1,465,030</u>		<u>971,206</u>	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>(467,323)</u>		<u>(175,188)</u>	
Net current assets			<u>997,707</u>		<u>796,018</u>
Total net assets			<u>3,453,168</u>		<u>2,955,146</u>
The funds of the charity:					
Restricted funds					
. UROLINK funds	14		42,521		31,466
Designated funds					
. Endourology funds	14		351,487		307,028
. BSoT fund			63,858		56,475
Unrestricted funds:					
. General funds	14		<u>2,995,302</u>		<u>2,560,177</u>
			<u>3,453,168</u>		<u>2,955,146</u>

Approved by the Trustees
and signed on their behalf by:



T O'Brien
President

N Watkin
Honorary Treasurer



Approved on: 10th May 2022

The British Association of Urological Surgeons Limited
Registered Company Number: 06054614 (England and Wales)

Statement of cash flows 31 December 2021

	Notes	2021 £	2020 £
Cash inflow/(outflow) from operating activities:			
Net cash provided by/(used in) operating activities	A	123,103	(311,603)
Cash inflow from investing activities:			
Dividends and interest from investments		64,295	67,342
Purchase of tangible fixed assets		(5,619)	(3,462)
Net cash provided by investing activities		58,676	63,880
Change in cash and cash equivalents in the year		181,779	(247,723)
Cash and cash equivalents at 1 January 2021	B	571,887	819,610
Cash and cash equivalents at 31 December 2021	B	753,666	571,887

Notes to the cash flow statement for the year to 31 December 2021.

A Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net movement in funds (as per the statement of financial activities)	498,022	101,937
Adjustments for:		
Depreciation charge	2,342	2,959
Amortisation charge	9,360	9,360
Gains on investments	(302,416)	(128,151)
Dividends and interest from investments	(64,295)	(67,342)
(Increase)/Decrease in stocks	(510)	1,483
(Increase)/Decrease in debtors	(311,535)	66,072
Increase/(Decrease) in creditors	292,135	(297,921)
Net cash provided by/(used in) operating activities	123,103	(311,603)

B Analysis of cash and cash equivalents

	2021 £	2020 £
Cash at bank and in hand	752,666	570,887
Cash held by investment managers	1,000	1,000
Total cash and cash equivalents	753,666	571,887

Principal accounting policies 31 December 2021

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2021.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where judgements and estimates have been made include the judgement whether items meet the criteria for capitalisation as intangible fixed assets, estimating the amortisation and useful economic life and likely residual values, if any, of intangible and tangible fixed assets for the purposes of determining the annual depreciation charge.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that the charity is able to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. With regard to the next accounting period, the year ending 31 December 2022, the most significant areas that affect the carrying value of the assets held by the charity are the level of investment return and the performance of the investment markets.

Income recognition

Income is recognised in the period in which the charity becomes entitled to that income, where receipt of resources is probable and the amount can be measured reliably.

Income comprises subscriptions, income from scientific meetings and journals, investment income, donations and other income.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the bank.

Income is recognised in the statement of financial activities for the proportion of subscriptions, which are receivable in the financial period. Amounts received but not recognised in the statement of financial activities are carried forward in the balance sheet as deferred income.

Income from scientific meetings and journals is recognised in the statement of financial activities when the service is delivered. Amounts received but not recognised are carried forward in the balance sheet as deferred income.

Resources expended

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes investment management fees.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include charitable grants and donations, direct and support costs in respect of the dissemination of information including governance costs.

Grants payable are included in the statement of financial activities when approved and when the intended recipient has either received the funds or been informed of the decision to make the grant and has satisfied all performance conditions. Grants approved but not paid at the end of the financial year are accrued. Grants where the beneficiary has not been informed or has to fulfil performance conditions before the grant is released are not accrued for but are disclosed as financial commitments in the notes to the accounts. Grants comprise single year payments rather than multi-year grants.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect of its compliance with regulation and good practice.

Support costs and governance costs are allocated in full to the charitable activity of dissemination of information.

Intangible fixed assets

All intangible assets purchased that have a cost of more than £500 and an expected useful economic life that exceeds one year are capitalised and classified as intangible fixed assets. Intangible fixed assets are stated at historical cost less amortisation. Amortisation is provided on all intangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

- ◆ CRM database – over 5 years.

An annual impairment review is carried out for each asset after it has been brought into use to reassess its remaining useful life and that it still meets the definition of an intangible asset. Provision is made for assets that are no longer deemed to give an ongoing benefit to the charity for a period of greater than 12 months.

Tangible fixed assets

All tangible assets purchased that have a cost of more than £500 and an expected useful economic life that exceeds one year are capitalised and classified as fixed assets. Tangible fixed assets are stated at historical cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

- ◆ Improvements to leasehold premises – over the life of the lease
- ◆ Fixtures and fittings – over 5 years
- ◆ Office equipment – over 5 years

Fixed asset investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

The charity does not acquire put options, derivatives or other complex financial instruments.

Fixed asset investments (continued)

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value at that date. Realised and unrealised investment gains (or losses) are combined in the statement of financial activities and are credited (or debited) in the year in which they arise.

Stocks

Stocks are valued at the lower cost or net realisable value.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is a legal or constructive 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. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight line basis over the term of the lease.

Pension contributions

The charity participates in a multi-employer defined benefit pension scheme known as the Superannuation Arrangements of the University of London ("SAUL"). The scheme is contracted out of the State Earnings-Related Pension Scheme and is a centralised scheme for certain employees with the assets held in separate trustee-administered funds. The charity is unable to identify its share of the underlying assets and liabilities of the scheme, therefore the financial statements include pension costs payable in respect of the plan on a defined contribution basis.

Fund accounting

The general fund comprises the accumulated surpluses of unrestricted incoming resources not yet expended, which are available for use in furtherance of the general objectives of the charity.

Designated funds are set aside out of unrestricted funds and consist of amounts which have been allocated or designated for specific purposes by the trustees. The use of designated funds remains at the discretion of the trustees.

Restricted funds are funds subject to specific conditions imposed by donors. The purpose and use of the restricted funds are set out in the notes to the accounts. Amounts unspent at the year end are carried forward in the balance sheet.

1 Investment income

	Unrestricted funds £	Restricted funds £	2021 £
Bank interest receivable on short term cash deposits	1,077	—	1,077
Income from investments listed on a recognised stock exchange	63,218	—	63,218
2021 Total funds	64,295	—	64,295
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2020 £</i>
Bank interest receivable on short term cash deposits	5,367	—	5,367
Income from investments listed on a recognised stock exchange	61,975	—	61,975
2020 Total funds	67,342	—	67,342

2 Income from dissemination of information

	Unrestricted funds £	Restricted funds £	2021 £
Subscriptions	580,483	—	580,483
Annual Scientific Meeting	216,999	—	216,999
Journal of Clinical Urology	72,201	—	72,201
Journal of Medical & Surgical Urology	26	—	26
Office of Education	109,838	—	109,838
Section of Oncology	66,050	—	66,050
Section of Endourology	66,331	—	66,331
Section of Trainees	5,467	—	5,467
Industry sponsored webinars	71,534	—	71,534
Urolink	—	15,000	15,000
Data and audit	2,500	—	2,500
Other income	100	—	100
2021 Total funds	1,191,529	15,000	1,206,529

2 Income from dissemination of information (continued)

	Unrestricted funds £	Restricted funds £	2020 £
<i>Subscriptions</i>	533,225	—	533,225
<i>Annual Scientific Meeting</i>	146,406	—	146,406
<i>Journal of Clinical Urology</i>	55,181	—	55,181
<i>Journal of Medical & Surgical Urology</i>	36	—	36
<i>Office of Education</i>	79,680	—	79,680
<i>Section of Oncology</i>	—	—	—
<i>Section of Endourology</i>	—	—	—
<i>Section of Trainees</i>	16,167	—	16,167
<i>Industry sponsored webinars</i>	12,600	—	12,600
<i>Urolink</i>	—	15,500	15,500
<i>Data and audit</i>	25,000	—	25,000
<i>Other income</i>	3,142	—	3,142
2020 Total funds	871,437	15,500	886,937

3 Costs of dissemination of information

	Unrestricted funds £	Restricted funds £	2021 £
Direct costs:			
Annual Scientific Meeting	66,008	—	66,008
Journal of Clinical Urology	55,417	—	55,417
Office of Education	36,711	—	36,711
Section of Oncology	47,181	—	47,181
Section of Endourology	36,850	—	36,850
Section of Female Urology	886	—	886
Section of Andrology	839	—	839
Section of Academic Urology	6,000	—	6,000
Industry sponsored webinars	9,075	—	9,075
BAUS 2020	749	—	749
UK Fellowship Meeting	5,956	—	5,956
Data and audit	5,610	—	5,610
British Journal of Urology International	61,233	—	61,233
Grants, donations and awards (see note 4)	3,737	—	3,737
Urolink	339	3,945	4,284
Subscriptions	6,952	—	6,952
Website Costs	15,745	—	15,745
	359,288	3,945	363,233
Support costs (see note 5)	625,205	—	625,205
Governance costs (see note 5)	86,780	—	86,780
2021 Total funds	1,071,273	3,945	1,075,218

3 Costs of dissemination of information (continued)

	Unrestricted funds £	Restricted funds £	2020 £
<i>Direct costs:</i>			
<i>Annual Scientific Meeting</i>	58,449	—	58,449
<i>Journal of Clinical Urology</i>	52,833	—	52,833
<i>Office of Education</i>	49,200	—	49,200
<i>Section of Oncology</i>	685	—	685
<i>Section of Endourology</i>	2,536	—	2,536
<i>Section of Trainees</i>	15,996	—	15,996
<i>Section of Andrology and Genito-Urethral Surgery</i>	1,032	—	1,032
<i>Industry sponsored webinars</i>	1,250	—	1,250
<i>Data and audit</i>	19,075	—	19,075
<i>British Journal of Urology International</i>	58,660	—	58,660
<i>Grants, donations and awards (see note 4)</i>	3,333	—	3,333
<i>Urolink</i>	763	3,668	4,431
<i>Subscriptions</i>	9,552	—	9,552
<i>Website Costs</i>	2,181	—	2,181
	<u>275,545</u>	<u>3,668</u>	<u>279,213</u>
<i>Support costs (see note 5)</i>	615,837	—	615,837
<i>Governance costs (see note 5)</i>	85,443	—	85,443
<i>2020 Total funds</i>	<u>976,825</u>	<u>3,668</u>	<u>980,493</u>

4 Prizes, donations and awards

	Unrestricted funds £	Restricted funds £	2021 £
<i>Other Grants</i>	2,757	—	2,757
<i>Medals awarded to five individuals</i>	980	—	980
<i>2021 Total funds</i>	<u>3,737</u>	<u>—</u>	<u>3,737</u>

	Unrestricted funds £	Restricted funds £	2020 £
<i>Other Grants</i>	1,850	—	1,850
<i>Medals awarded to five individuals</i>	1,483	—	1,483
<i>2020 Total funds</i>	<u>3,333</u>	<u>—</u>	<u>3,333</u>

5 Support and governance costs

	Support costs £	Governance £	2021 £
Staff costs (see note 7)	434,166	—	434,166
Staff recruitment, training, travel and welfare	5,978	—	5,978
Council and committee expenses	—	24,756	24,756
President's expenses and Officer's sessional time	—	44,789	44,789
Accommodation costs	55,201	—	55,201
Repairs, maintenance, and computer software expenses	65,517	—	65,517
Telephone	745	—	745
Postage, mailings, printing and stationery	4,171	—	4,171
Legal and professional fees	18,063	—	18,063
Auditors' remuneration:			
. Audit – current year	—	8,250	8,250
. Accountancy and advisory	—	8,985	8,985
Bank and credit card charges	11,114	—	11,114
Irrecoverable VAT	16,064	—	16,064
Sundry office expenses	2,484	—	2,484
Depreciation	2,342	—	2,342
Amortisation	9,360	—	9,360
	625,205	86,780	711,985

	Support costs £	Governance £	2020 £
Staff costs (see note 7)	426,077	—	426,077
Staff recruitment, training, travel and welfare	2,707	—	2,707
Council and committee expenses	—	2,134	2,134
President's expenses and Officer's sessional time	—	64,934	64,934
Accommodation costs	61,489	—	61,489
Repairs, maintenance, and computer software expenses	65,873	—	65,873
Telephone	2,331	—	2,331
Postage, mailings, printing and stationery	3,446	—	3,446
Legal and professional fees	20,778	—	20,778
Auditors' remuneration:			
. Audit – current year	—	9,000	9,000
. Accountancy and advisory	—	9,375	9,375
Bank and credit card charges	6,340	—	6,340
Irrecoverable VAT	12,960	—	12,960
Sundry office expenses	1,517	—	1,517
Depreciation	2,959	—	2,959
Amortisation	9,360	—	9,360
	615,837	85,443	701,280

6 Net income (expenditure) before gains on investments

This is stated after charging:

	2021 £	2020 £
Staff costs (see note 7)	434,166	426,077
Depreciation	2,342	2,959
Amortisation	9,360	9,360
Operating lease charges	58,989	58,989
Auditors' remuneration		
. Audit – current year	8,250	9,000
. Other services – current year	9,885	9,375

7 Staff costs and remuneration of key management personnel

The average number of persons employed by the charity (excluding council members), during the year was as follows:

	2021 No.	2020 No.
Office and administration	10	9

6 full-time and 4 part-time (2020 – 4 full-time, 5 part-time).

Staff costs for the above persons:

	2021 £	2020 £
Wages and salaries	349,859	343,939
Social security costs	32,639	31,787
Other pension costs	51,668	50,351
	434,166	426,077

No trustee received any remuneration for services to the charity as a member of Council during the current or previous year. During the year, seven (2020 - six) trustees were reimbursed for travel and meetings expenses totalling £1,091 (2020 - £12,661). BAUS reimbursed the employing trust of the BAUS President for two sessions per week and the employing trust of the Vice President for one session per week, amounting to £36,448 (2020 - £30,499).

During the year the number of employees earning £60,000 or more (including taxable benefits but excluding employer pension contributions) was as follows:

	2021 No.	2020 No.
£70,001 - £80,000	1	1

The pension contributions payable for these employees amounted to £12,926 (2020 - £12,735).

7 Staff costs and remuneration of key management personnel (continued)

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees, the Chief Executive and Deputy Chief Executive. The total employment costs (including employer's national insurance and pension contributions) of the key management personnel for the year was £174,084 (2020 - £171,763).

8 Taxation

The charity is not liable to corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

9 Intangible fixed assets

	CRM database £
Cost	
At 1 January 2021 and at 31 December 2021	<u>46,800</u>
Amortisation	
At 1 January 2021	28,080
Charge for the year	<u>9,360</u>
At 31 December 2021	<u>37,440</u>
Net book values	
At 31 December 2021	<u>9,360</u>
At 31 December 2020	<u>18,720</u>

10 Tangible fixed assets

	Improvements to leasehold premises £	Fixtures & fittings £	Computer equipment £	Total £
Cost				
At 1 January 2021	450,214	34,401	21,728	506,343
Additions	—	—	5,619	5,619
Disposals	(450,214)	(19,139)	(6,731)	(476,084)
At 31 December 2021	<u>—</u>	<u>15,262</u>	<u>20,616</u>	<u>35,878</u>
Depreciation				
At 1 January 2021	450,214	33,801	13,796	497,811
Charge for the year	—	—	2,342	2,342
Elimination on disposal	(450,214)	(19,193)	(6,731)	(476,084)
At 31 December 2021	<u>—</u>	<u>14,662</u>	<u>9,407</u>	<u>24,069</u>
Net book values				
At 31 December 2021	<u>—</u>	<u>600</u>	<u>11,209</u>	<u>11,809</u>
At 31 December 2020	<u>—</u>	<u>600</u>	<u>7,932</u>	<u>8,532</u>

Improvements to leasehold premises have been written off over the life of the lease. In the previous year, the lease was extended until May 2021, until which point these original assets remained in use.

11 Investments

	2021 £	2020 £
Investments listed on a recognised stock exchange at market value		
1 January 2021	2,131,876	2,003,725
Unrealised gains (losses)	302,416	128,151
At 31 December 2021	2,434,292	2,131,876

At the balance sheet date, the historical cost of the investments was £1,972,364 (2020 - £1,972,364).

At the balance sheet date, the market value of the portfolio comprised:

	2021 £	2020 £
Fixed interest	—	8,101
UK equities	286,760	234,719
Global equities	1,603,468	1,464,172
Property	93,720	83,356
Other assets	450,344	341,528
	2,434,292	2,131,876

Individual holdings representing more than 5% of the market value of the portfolio at the balance sheet date are as follows:

	2021 £	2020 £
COIF Charities Investment Fund	2,434,292	2,131,876

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	102,068	116,980
VAT recoverable	—	23,483
Prepayments and accrued income	602,809	252,879
	704,877	393,342

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Amounts falling due within one year:		
Trade creditors	50,511	29,308
Other taxes and social security costs	10,273	9,727
VAT payable	30,486	—
Accruals	49,341	46,820
Deferred income:		
. Annual meeting income received in advance	244,306	—
. Office of Education income received in advance	25,250	29,067
. BSoT income received in advance	23,408	—
. Industry sponsorship webinars/meetings	33,333	60,167
. Subscription income received in advance	415	99
	467,323	175,188

Income has been deferred because the charity has not yet met the conditions for recognising the income. The movements on deferred income are analysed below:

	2021 £	2020 £
Brought forward	89,333	279,788
Released in year	(89,333)	(279,788)
Additions in year	326,712	89,333
Carried forward	326,712	89,333

14 Funds

	1 January 2021 £	Income £	Expenditure £	Gains on investments £	31 December 2021 £
Restricted income funds:					
. UROLINK fund	31,466	15,000	(3,945)	—	42,521
Designated funds:					
. Section of Trainees fund	56,475	—	(1,100)	8,483	63,858
. Endourology fund	307,028	—	(1,657)	46,116	351,487
Unrestricted income funds:					
. General fund	2,560,177	1,255,824	(1,068,516)	247,817	2,995,302
	2,955,146	1,270,824	(1,075,218)	302,416	3,453,168

14 Funds (continued)

	1 January 2020 £	Income £	Expenditure £	Transfers & gains on investments £	31 December 2020 £
<i>Restricted income funds:</i>					
. UROLINK fund	17,634	15,500	(3,668)	2,000	31,466
<i>Designated funds:</i>					
. Section of Trainees fund	50,849	16,167	(15,076)	4,535	56,475
. Endourology fund	281,889	—	—	25,139	307,028
<i>Unrestricted income funds:</i>					
. General fund	2,502,837	922,612	(961,749)	96,477	2,560,177
	<u>2,853,209</u>	<u>954,279</u>	<u>(980,493)</u>	<u>128,151</u>	<u>2,955,146</u>

The UROLINK Fund was set up in 2008 by the unincorporated Association with a donation received from BJU international. Further funds have been received in recent years from BJU International and The Urology Foundation. These monies continue to be utilised to support UROLINK activities.

The Endourology designated fund represents the net surplus generated from the World Congress of Endourology, which will be used to support fellowships in endourology. It is anticipated this fund will be spent over a maximum of ten years.

The BAUS Section of Trainees (BSoT) designated fund represents the monies transferred to BAUS in 2019 when the Specialist Urology Registrars' Group (SURG), which had been a separate charity, ceased to exist and the BSoT was formed as part of BAUS. Trustees agreed these funds plus any surpluses generated by BSoT activities could be held in a designated fund to support urological training/trainees.

15 Analysis of net assets between funds

	Fixed assets £	Investments £	Net current assets £	2021 Total £
<i>Restricted income funds:</i>				
. UROLINK fund	—	—	42,521	42,521
<i>Designated income funds</i>	—	415,345	—	415,345
<i>Unrestricted income funds</i>				
. General fund	21,169	2,018,947	955,186	2,995,302
	<u>21,169</u>	<u>2,434,292</u>	<u>997,707</u>	<u>3,453,168</u>

15 Analysis of net assets between funds (continued)

	Fixed assets £	Investments £	Net current assets £	2020 Total £
<i>Restricted income funds:</i>				
. UROLINK fund	—	—	31,466	31,466
<i>Designated income funds</i>	—	363,503	—	363,503
<i>Unrestricted income funds</i>				
. General fund	27,252	1,768,373	764,552	2,560,177
	<u>27,252</u>	<u>2,131,876</u>	<u>796,018</u>	<u>2,955,146</u>

The total unrealised gains as at 31 December 2021 constitutes movements on fair value and are as follows:

	2021 £	2020 £
Unrealised gains included above:		
On investments	<u>461,928</u>	159,512
Total unrealised gains at 31 December 2021	<u>461,928</u>	<u>159,512</u>
Reconciliation of movements in unrealised gains		
Unrealised gains at 1 January 2021	159,512	31,361
Add: net gains arising on fair value movements arising in the year	<u>302,416</u>	128,151
Total unrealised gains at 31 December 2021	<u>461,928</u>	<u>159,512</u>

16 Commitments under operating leases

At 31 December 2021, the charitable company had the following future minimum commitments under non-cancellable operating leases as follows:

	2021 £	2020 £
In respect of land and building leases		
Payments which fall due:		
. Within one year	46,057	30,263
. Within two to five years	<u>153,523</u>	—
	<u>199,580</u>	<u>30,263</u>

17 Pension commitments

The charitable company participates in a centralised defined benefit scheme known as Superannuation Arrangements of the University of London (SAUL) for all qualified employees with the assets held in trustee administered funds. It is not possible to identify the charitable company's share of the underlying assets and liabilities of SAUL. Therefore contributions are accounted for as if SAUL were a defined contribution scheme and pension costs are based on the amounts actually payable (cash amounts) in accordance with FRS 102. The amount charged to the statement of financial activities in respect of pension costs (as shown in note 7) is the total contributions payable for the year. Any contributions payable at the balance sheet date are treated as creditors (as shown in note 13).

17 Pension commitments (continued)

SAUL is subject to triennial valuation by professionally qualified and independent actuaries. The last available valuation was carried out as at 31 March 2020 using the projected unit credit method in which the actuarial liability makes allowance for projected earnings. The main assumptions used to assess the technical provisions were:

Pre-retirement discount rate	4.06% per annum
Post-retirement discount rate	1.96% per annum
General salary increases	3.49% per annum
Price inflation – RPI	3.39% per annum
Price inflation – CPI	2.49% per annum
Pension increases in payment	2.49% per annum

The actuarial valuation applies to SAUL as a whole and does not identify surpluses or deficits applicable to individual employers. The valuation results show that SAUL's funding level at 31 March 2020 (the valuation date) was 94%, with a funding deficit of £217 million. The SAUL Trustee, as permitted by The Pensions Regulator, has chosen to take into account post-valuation date experience in its forward planning. Using the same assumptions as those applied at 31 March 2020, SAUL was 109% funded with a surplus of £357 million on 30 April 2021.

There will be a phased increase in the employer contribution rate from 16% to 19% on 1 April 2022, with a further increase from 19% to 21% on 1 January 2023. Member contributions were maintained at 6% of salaries.

18 Related party transactions

There were no transactions with a related party requiring disclosure during the period (2020 - £nil, see note 7 to the financial statements).

THE BRITISH ASSOCIATION OF UROLOGICAL SURGEONS LIMITED

England & Wales - Charity number 1127044

Accounts

**The British Association of
Urological Surgeons
Limited**

**Annual Report and Financial
Statements**

31 December 2020

Charity Registration Number 1127044

Company Limited by Guarantee

Registration Number 06054614 (England & Wales)

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Reference and administrative details of the Society, its trustees and advisers

President	T O'Brien (From 26 June 2020) D Summerton (Until 26 June 2020)
Vice President	J Cresswell (From 26 June 2020)
Honorary Treasurer	O Wiseman
Honorary Treasurer Elect	N Watkin
Honorary Secretary	A Muneer
Honorary Secretary Elect	I Pearce
Co-opted Trustees	S Agrawal (Until 31 December 2020) D Thomas (Until 31 December 2020) M Brown G Singh (From 1 January 2021) S F Willis (From 1 January 2021) L Dodgshon (From 25 January 2021)
Registered/Principal office	The Royal College of Surgeons England 35- 43 Lincolns Inn Fields London WC2A 3PE
Charity registration number	1127044
Company registration number	06054614
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	National Westminster Bank Plc Corporate Central Banking 5 -10 Great Tower Street London EC3P 3HX
Investment managers	CCLA Investment Management Limited Senator House 85 Queen Street London EC4V 4ET

The Trustees, who are also the directors of the charitable company for the purposes of company law, are pleased to present their annual report with the financial statements of The British Association of Urological Surgeons Limited (BAUS or The Association) for the year ended 31 December 2020.

This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out therein and comply with the charitable company's Memorandum and Articles of Association, applicable laws, Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) second edition, effective from accounting periods commencing 1 January 2020 or later.

Objectives and activities

Charitable objectives

The charitable objective for which the charity was established is:

To promote the highest standard in the practice of urology for the benefit of patients by fostering education, research and clinical excellence.

Urology deals with specific diseases and disorders of the male genitourinary and female urinary tract and urologists are medical and surgical specialists who treat men, women and children with kidney, bladder, prostate and urinary problems, covering benign and malignant disease. Urologists also care for men's sexual and reproductive health.

In order to meet the charitable objective, the Trustees of the Association have set an overall goal for BAUS to do everything in its powers to support education, research and clinical excellence in urology. In pursuance of this overall goal, the principal activity of the charity is the dissemination of information as it relates to the specialty.

In practice, the Association promotes and arranges scientific meetings covering every aspect of the practice of urology. These include an Annual Scientific Meeting and various other meetings organised by the sub-specialty sections. The Association supports the education of urologists through activities co-ordinated through the Education Committee. The charity also produces patient information leaflets relating to urological conditions and operations and publishes unit and individual surgeon outcomes for a number of surgical procedures. Both activities are intended to provide patients with accurate information about their condition and treatment options and outcomes.

Objectives and activities (continued)

Charitable objectives (continued)

The Association's primary objectives in 2020 were to:

- ◆ Review the current strategic plan in order to inform the development of the next iteration of the plan from 2021.
- ◆ Build on the income review to explore ways of diversifying income streams and expand partnership working.
- ◆ Finalise the governance update so that membership of BAUS can be extended to all those in the urological team and there is potential to appoint non-medically qualified trustees.
- ◆ Consider a new model for Council meetings.
- ◆ Use the enhancements made to the CRM in 2019 to improve the collection and effective utilisation of workforce data to strengthen BAUS' position as the leading urological body in the UK.
- ◆ Review and update 'A Guide to Job Planning for Consultant Urologists' (published in 2016). Job planning is crucial to enable consultants to fulfil their roles successfully and support the delivery of high-quality safe patient care.
- ◆ Update the patient information leaflets on the BAUS website.
- ◆ Review usage of the BAUS website to inform future enhancements as the website is the key tool in the dissemination of information about the specialty; which is at the core of the Association's activities.
- ◆ Continue to embed the newly formed Section of Trainees in BAUS and hold the first BSoT conference.
- ◆ Mark 100 years of urological excellence in the UK, including the 75th anniversary of BAUS, with a number of events in 2020 including at the national meeting in Birmingham which will celebrate the past and look to the future.

Inevitably these were impacted by the COVID-19 pandemic and a number of activities had to be re-prioritised in particular the development of the new strategic plan.

Public benefit

The Trustees have taken the Charity Commission's general guidance on public benefit into consideration in preparing their statements on public benefit contained within this Trustees' Report.

Objectives and activities (continued)

Public benefit (continued)

Benefits and beneficiaries

As stated above, in accordance with its charitable objectives, the Association strives to support education, research and clinical excellence in the specialty of urology. In so doing it seeks to improve the quality of medical care for the benefit of patients. The charity's ultimate beneficiaries are therefore patients, and benefits to patients are provided through advancing knowledge of, practice in and setting standards for the specialty.

Urologists treat a broad spectrum of conditions across all age groups but, particularly with an ageing population, demand for care has been steadily increasing. Urologists and their teams treat three of the ten commonest cancers, prostate, kidney and bladder, as well as a wide range of benign conditions such as lower urinary tract symptoms (which affects 35-40% of men over 55 years of age), urinary tract stones and incontinence. The COVID-19 pandemic presented particular challenges for BAUS and the wider urological workforce. BAUS embraced new ways of working so that it could continue to provide appropriate professional and educational support to urologists to ensure they are able to deliver the highest standard of care to their patients.

Achievements and performance

In 2020 the Association was only able to run two face to face events but the organisation embraced remote working and online delivery of services and BAUS maintained its role as the key provider of education and professional development for all doctors working in the field of urological surgery.

Association membership in 2020 was 2,109 (2,042 in 2019). At the present time, 85% (1,005 out of 1,188) of the substantive consultant urologists in the British Isles are BAUS members.

Events and activities

Annual Scientific Meeting

The Annual Scientific Meeting is the biggest event BAUS organises. When the first lockdown occurred in March 2020 the event was moved from June to November and was planned to be a hybrid event, when it became clear that would not be possible it became an online event. BAUS worked with Launch Interactions to develop an interactive online platform. Whilst a number of sessions were pre-recorded they were broadcast with the facility for live interaction including chats (approximately 10k) and live polling. There were industry sponsored sessions and a virtual exhibition and industry partners gave positive feedback.

Given the uncertainty as to how a virtual meeting would run the Trustees took the decision to offer the meeting free to all delegates. In total 1,811 delegates registered for the meeting and during the three days of the meeting there were 1,638 active participants. All registered delegates can access the recorded meeting for up to twelve months post meeting.

Achievements and performance (continued)

Events and activities (continued)

Annual Scientific Meeting (continued)

In 2020, 621 abstracts were submitted for consideration for inclusion in the Annual Scientific Meeting (581 in 2019), of which 174 were accepted (28%).

Four online teaching courses were offered with a total of 685 views, ranging from 129-249. In 2019 265 delegates had attended teaching courses.

All delegates were sent an online review form after the meeting and 473 or 29% of active participants (372/41% in 2019) returned comments.

Excellent format- all things considered with Covid this is an amazing meeting

First time in my Urological career only this year I have managed to attend EAU, SIU and BAUS conferences without any doubt I rank BAUS 2020 to be the best out of all. Wonderful experience.

Having participated in a lot of virtual meetings I must say this was easily the best.

The new platform was excellent. Obviously hoping to return to F2F soon but the option to watch again and the round up of posters was really excellent. The platform was very easy to navigate and everyone should be commended. Thank you.

Fantastic meeting organisation and excellent virtual platform. Should definitely be part of future meetings even after covid 19 pandemic in a (hybrid) format - Definitely keep the 'view sessions again' section.

Virtual Platform will need to stay even when then physical meeting can be operated like before.

Normally pharmaceutical and medical equipment companies attend the Medical and Trade Exhibition which runs in parallel with the Annual Scientific Meeting. Inevitably a different range of sponsorship opportunities had to be offered for the virtual meeting and required a certain leap of faith on the part of the sponsors. Three companies took sponsorship packages and a further 12 companies took stands in the virtual exhibition. BAUS is particularly grateful to all the companies who maintained support.

Other meetings and courses

The Core Urology course was one of only two face to face events BAUS could run in 2020 as it runs in January. The course is run annually and is targeted at surgical trainees who have just started, or are thinking about pursuing, higher specialist training in urology. The course was held at College Court in Leicester in January 2020 and attracted 61 delegates (60 in 2019).

Achievements and performance (continued)

Events and activities (continued)

Other meetings and courses (continued)

In February the first meeting of the BAUS Section of Trainees (BSoT) was held at Leeds College of Music attended by 90 delegates. A post meeting survey, completed by 48 of the attendees, was reviewed by the BSoT executive. The general consensus was that, whilst it was important to continue to include training issues in the BAUS Annual meeting, this smaller meeting was more conducive to trainee engagement and provided an important opportunity for trainees to get together and share ideas more collaboratively. It was agreed the BSoT meeting would be held biannually so that all specialty trainees had a chance to engage with BSoT relatively early in their training.

The FRCS Urology examination is run by the Surgical Royal Colleges and success is a mandatory requirement for completion of specialist training which ultimately leads to entry on the GMC's Specialist Register, a requirement for appointment as a consultant. The examination is held twice each year and the BAUS FRCS (Urol) Revision Courses are held 4-6 weeks before each sitting. The March revision course was cancelled and all delegates refunded. To support the trainees preparing for the exam a series of webinars and viva practice sessions were organised at short notice by Mr Hari Ratan, the Education Lead for specialty trainees. 22 webinars were delivered between April and August. Using the experience gained a more formal series of webinars to support Specialty Trainees was launched in September. The first two webinars in this series were delivered in September and October and the programme will extend throughout 2021. The second revision course was run as a virtual course from 28 September – 1 October for 66 participants (46 and 48 in March and September 2019). Given the nature of this course, with small group viva practice and high faculty to delegate ratios, it was challenging to accommodate so many trainees but every effort was made to support those preparing for the only sitting of the exam which was possible in 2020.

In addition to the webinar series for Specialty Trainees referred to above, three more web series were launched in September 2020. The core trainees series is supplemental to the January course, two webinars were delivered in September and December. The Controversies in Urology series is targeted at consultants and senior trainees, monthly webinars were delivered between September and December featuring national and international experts on the relevant topics. Finally the Innovations in Urology series is sponsored by industry partners and three webinars were run in November and December.

The Oncology and Endourology meetings were cancelled in 2020.

As regional training programmes and face to face meetings and conferences were adversely impacted by the pandemic urologists have appreciated the extensive range of online learning opportunities which BAUS has made available to its members and to the wider urological community.

Achievements and performance (continued)

BAUS Audit Steering Group

Established in 2018, the Audit Steering Group (ASG) provides strategic leadership across all data and audit activity. It had been agreed that the general principles moving forward are:

- ◆ Focused data collection;
- ◆ Eliminating duplication of data entry and burden of data collection on surgeons by using existing datasets wherever possible; and
- ◆ Development of projects / snapshot audits that are high impact and focus on answering specific clinical questions.

In 2020 work focused on:

- ◆ Relationship building, networking and partnership working with national programmes for quality improvement; Getting it Right First Time (GIRFT) and the National Clinical Improvement Programme (NCIP);
- ◆ Oversight of audit activity across BAUS and support for development of new audits; and
- ◆ Communication with the membership and promotion of audit as a tool for quality improvement.

In line with the Association's data & audit strategy, submission of data to the following procedure registries ceased with effect from 31 December 2019:

- ◆ Cystectomy
- ◆ Nephrectomy
- ◆ Radical Prostatectomy
- ◆ PCNL
- ◆ Urethroplasty.

The Female Stress Incontinence Registry remained open in 2020 to support members' data collection until a nationally funded database for implants is developed to meet the Cumberlege recommendations. 2020 data submitted to the BAUS Female SUI registry was not analysed or published and the registry closed on 31 December 2020. The Association advised members of the importance of continuing to collect the outcomes of Female SUI surgery if they undertake these procedures. A downloadable skeleton spreadsheet of data items for Female SUI is provided on the members area of the website to allow full data capture until the national database is put in place.

The most recently analysed data for all six registries (2017—2019) remains available for view on the public area of the BAUS website.

Achievements and performance (continued)

BAUS Audit Steering Group (continued)

Contributors were given the option of downloading and retaining their individual data, should they wish to do so, and were advised on the various data governance regulations and requirements they needed to ensure were in place for local storage of their downloaded data. BAUS retains anonymised, aggregated data should it be required to inform particular studies or research.

Work to produce summary data from the registries was progressed in 2020 and is near completion. It is envisaged that the papers produced from this data will be published in 2021.

BAUS Snapshot Audits

The registries were replaced with focused snapshot audits that address specific clinical questions. These audits cover a wider range of urological conditions and provide unit-level feedback to support best practice and quality improvement.

Bladder Outflow Obstruction (BOO) Audit

BOO is one of the commonest conditions treated by urologists and in recent years there have been a number of new surgical modalities and techniques introduced. This audit offered the potential to engage with almost all urological units and captured unit-level baseline data across the NHS on all men undergoing intervention for BOO during November 2019 to assess compliance with NICE and EAU guidelines and to determine variations in assessment and treatment, including waiting times and indications for surgery.

Data submission was undertaken between 1 March and 31 June 2020 and collected on JotForm. A total of 1,456 cases (median 11) were submitted, of which 1,303 were from England. This represents 80% of the expected total of 1,620 cases according to Hospital Episode Statistics (HES). Data was submitted from 105 units in the UK; there were 106 cases from Scotland, 32 from Wales and 15 from Northern Ireland.

Individual unit data for benchmarking quality improvement purposes was sent to all participating units in October 2020. The global data was presented at the BAUS 2020 Annual Meeting in November 2020 and headline statements from the audit are posted in the members section of the BAUS website. A paper on the national data is being prepared for publication in 2021.

Renal Colic Audit

This audit launched in November 2020 and is collecting baseline data across the NHS on the management and assessment of patients presenting with renal colic to enable units to assess their performance against the NICE Quality Standards for stones. The data submission period is 1 March to 31 March inclusive, allowing entry of follow-up data, and will be collected on JotForm. The audit will report in mid-2021.

Achievements and performance (continued)

BAUS Snapshot Audits (continued)

Management of the Lower Ureter in Nephroureterectomy

This audit launched in August 2020 and will remain open until 31 December 2021, reporting in 2022. The audit aims to determine which surgical technique offers the best oncological control in terms of survival and recurrence. Data on nephroureterectomy procedures performed between 1 January 2017 and 31 December 2019 was captured on in the BAUS nephrectomy registry and a small number of additional fields have been added to this dataset, with follow up data also currently being added. By December 2020, consultants who undertook 2,000 of the 3,000 lower NU procedures in the nephrectomy registry in 2017-2019 were signed up to the audit.

Cytoreductive Radical Nephrectomy Audit

This prospective audit of a sub-set of procedures submitted to the BAUS nephrectomy register from 1 January to 31 December 2019 closed on 31 December 2020 with data on 257 patients, 140 of which have follow-up. The data from this audit on contemporary management of patients undergoing cytoreductive radical nephrectomy in the UK post-CARMENA will be written up in 2021.

Emergency Ureteric Injury Management

The ASG provided guidance and support for the development of this audit with the Section of FNUU. This audit is scheduled to launch in 2022.

National Clinical Improvement Programme (NCIP)

Throughout 2020 the ASG continued to provide clinical leadership and expertise to NCIP to co-develop the urology procedure dashboards and metrics in the NCIP data portal. It also facilitated the clinical input to the GIRFT coding project underpinning this work.

In 2020 draft coding guidance was co-developed by GIRFT and BAUS for:

- ◆ PCNL (including other calculus removal)
- ◆ Prostatectomy
- ◆ Urethroplasty
- ◆ Nephrectomy
- ◆ Male Bladder Outflow Surgery

The final drafts will be sent to the NHSD Terminology and Classifications Service for approval in 2021.

Achievements and performance (continued)

National Clinical Improvement Programme (NCIP) (continued)

By the end of 2020 nine urology units in England had access to the NCIP data portal. The portal provides access to individual outcomes data and unit-level data and is intended to support consultants in England as part of their personal learning and development. It provides both local and national benchmarks against which consultants can review and access their patient outcomes, with the aim of delivering improved patient care.

In 2020 the Association formally supported the NCIP Business Case 2020-24 for full rollout of the NCIP data portal across all Trusts in England, with urology as the vanguard specialty for implementation to support members' appraisal and revalidation.

It is hoped that the learning from the collaboration with NCIP can be applied to any future data collection systems developed by the devolved nations.

Quarterly newsletters updating members on the latest developments in BAUS data & audit were sent out in 2020 as well as a series of specific communications regarding the closure of the BAUS registries. The BAUS website was updated at regular intervals throughout the year.

BAUS Website

The BAUS site was launched in June 2015 and the Association has continued to work closely with its website developer, Lightmedia Communications Limited, and the Surgical Web Editor (N Bullock) to maintain and enhance the site.

The site gives prominence to the patients' area, which includes a "Find a Surgeon" section which allows the public to search for and view member profiles. These, in turn, link to the surgeon's outcome data. Usage of the "Find a Surgeon" section has increased to 283,665 page views from 210,490 in 2019.

In 2020 a total 483,665 (549,090 in 2019) users visited the site of which 99% were new visitors. In 2020 325,026 visitors, 61% of users, were UK based compared to 67% in 2019. In 2020 223,008 users, 46% of users, accessed the site with a mobile or tablet device compared to 58% in 2019.

The most popular area of the site is the patients' area, with 1,079,929 visitors, 62% of the page views in 2020 (1,052,512 in 2019). 8 of the top 10 landing pages on the site are in the patient's area.

The surgical outcomes area of the site had 199,901 views (12%) page views, down from 210,749 in 2019. Page views in the professionals' area increased from 234,881 in 2019 to 249,367 in 2020.

Achievements and performance (continued)

BAUS Website (continued)

Page views for the patient information leaflet area decreased from 158,323 in 2019 to 155,530 in 2020, possibly reflecting a decrease in the amount of consultations and elective surgery being undertaken in 2020. Leaflets on bladder procedures, prostate procedures, and stones were most frequently viewed.

Other activities

Workforce

Early in 2020 BAUS published a workforce report using the 2019 workforce data. BAUS undertakes an annual workforce survey, using the network of regional representatives, and uses the information to contribute to discussions on workforce planning.

Key amongst BAUS's strategic aims is to raise the profile of the specialty amongst medical students, encourage junior doctors to consider a career in urology and to inspire the next generation of urologists to engage with the Association. To this end BAUS ran an essay competition for medical students and an audit competition for Foundation Year and Core Trainees (FY & CTs). In 2020 104 submissions were received for the essay competition (76 in 2019). 21 submissions were received for the audit competition (11 in 2019). Usually the national winners are invited to attend the Annual Scientific Meeting, in the virtual meeting the names of the winners were announced and prizes and certificates were sent to the individuals.

BAUS, in collaboration with ITN Productions Industry News, launched an original, news-format, bespoke co-production that raises awareness and understanding of the role of urological professionals and explores the pioneering surgical techniques that have taken minimally invasive surgery to new levels within the health sector. This is available on the BAUS website and is being used by the Education Lead for Medical Students and the Medical School champions to promote the specialty to medical students.

Standards of Care

Between March and May BAUS published detailed and timely advice for clinicians coping with the challenges presented by the COVID-19 pandemic.

Three documents on the interim management of bladder, kidney and prostate cancer were published on 19 March. These were followed by documents on the management of penile cancer, 25 March and testicular cancer, 27 March. All these documents were reviewed and updated in May.

A general advice document, suggesting a triage schema for prioritising urological care, was also published in March together with advice on PPE equipment for urologists and guidance on urological laparoscopy and robotic assisted laparoscopic surgery during the COVID-19 pandemic.

Achievements and performance (continued)

Other activities (continued)

Standards of Care (continued)

All information was uploaded to the BAUS website and emailed to members and a patient information page was also created which included a video on how remote consultations work.

In May Guidelines for planning non-emergency operating services in the COVID-19 era were published and each of the BAUS sections produced guidance on the re-introduction of urological surgery and activity in their relevant specialty areas.

Up to November 2020 the clinicians' pages on the website had 4,597 views and the patient pages had 7,225 views.

The NICE Quality Standard on renal and ureteric stones, to which BAUS had contributed, was published in July. There were no other NICE clinical guidelines of particular relevance to urology requiring input in 2020 but BAUS continued to assist with numerous NICE technology appraisals and evaluations of interventional procedures.

As it was not possible to visit regions or hold face to face meetings the BAUS President took a lead in establishing a series of podcasts to update on plans, projects and activities. Four podcasts were produced in 2020. The President also held live Q&A sessions at the Annual Meeting in June and a 60 minute online session in July.

Financial review

Financial results of activities and events

In general, the Association's finances are stable although the Trustees are mindful of the need to diversify sources of income and balance income and expenditure in the long run. In 2020 there was an operating deficit of £26,214 (2019 -£175,718, 2018 -£48,272), against a budgeted deficit of £175,684.

The direct surplus from the 2020 Annual Scientific Meeting (ASM) was £87,957 (£77,790 2019 and £226,012 - 2018). Considering the uncertain circumstances and the decision to waive registration fees for the 2020 meeting the positive outcome is particularly welcome. Expenditure on the virtual meeting was £58,449 (2019 F2F meeting expenditure - £470,883) and the income at £146,406 was also considerably lower (£548,673 in 2019). At the outbreak of the COVID-19 pandemic BAUS had significant contractual commitments in respect of the ASM, BAUS has negotiated for the 2020 contract to roll forward to future years.

Financial review (continued)

Financial results of activities and events (continued)

Although many of the online educational activities were provided free to members, the lower costs involved in delivering online events still meant the surplus on educational activities was higher than previously, £30,480 in 2020 as opposed to £3,244 in 2019. The introduction of industry sponsored webinars also generated new income of £12,600.

In 2020 subscriptions generated £533,225 (2019 £519,426) which, in the changed circumstances, amounted to 56% of the Association's income in 2020 (£519,426/34% in 2019).

Reserves policy and financial position

The "free reserves" of BAUS at 31 December 2020, calculated as the total general funds of the Association less the value of tangible fixed assets, amounted to £2,532,925 (2019 - £2,466,728).

Usually the Annual Scientific Meeting generates about 30-40% of BAUS's income, in 2020 it accounted for only 15% and BAUS are fortunate that the membership subscriptions provide a secure and stable income stream. BAUS has always been aware that it is exposed to significant financial risks in organising events and has worked hard with venues with whom it had contractual commitments for 2020 to reach agreements whereby contracts have been rolled forward to future years. BAUS's level of contractual commitments will be higher than has previously been the case. The continuing COVID-19 pandemic will mean the organisation of face to face events will continue to be fraught with challenges, including an expectation that future events will include hybrid options. The Trustees regard it as prudent to retain sufficient reserves to cover the costs of an Annual Scientific Meeting, plus any future contractual commitments, and in addition covering about six months of operational expenditure under normal circumstances. On this basis, free reserves of at least £1,500,000 should be maintained.

The Trustees acknowledge the Association is holding additional reserves and there are a number of reasons for this as outlined below.

BAUS is moving into new offices in the redeveloped Royal College of Surgeons building, it is anticipated there will be some additional costs to BAUS associated with this move.

There is increasing pressure on BAUS to reimburse Trusts for time surgeons spend on BAUS business. The Trustees made provision in 2015 to reimburse the employing trust of the BAUS President for two sessions per week and in 2016 began reimbursing the employing trust of the Vice President for one session per week. In 2019 BAUS began making payments for one session a week for the Honorary Secretary, who is responsible for leading the organisation of the Annual Scientific meetings. Sessional payments for these officers rose to £53,178 (£43,807 in 2019) and will exceed £54,000 in 2021. The employing trusts of the Educational Leads are reimbursed for time they spend away from their Trusts running BAUS courses. The climate in the NHS is such that members are finding it increasingly difficult to secure time away from their employing hospitals to undertake work on behalf of the Association.

Financial review (continued)

Reserves policy and financial position (continued)

Even as BAUS's range of activities has expanded the staffing levels have remained pretty constant over a number of years. It is anticipated that specialist advice and consultancy services will be required to enable BAUS to continue to innovate and develop.

The COVID-19 pandemic has impacted on all BAUS activities and the organisation needs to continue to maintain the flexibility demonstrated over the last year to cope with continuing uncertainty. Fortunately, the levels of reserves that BAUS holds, which are readily accessible, is such that BAUS will be able to continue to operate effectively notwithstanding the current national crisis and the consequent economic uncertainties.

Investments policy

The Trustees are empowered to invest any money that the Association does not immediately need in such a manner as they may determine.

At 31 December 2020, the Trustees held £2,132,876 (£2,004,725 in 2019) of the Association's free reserves in the COIF Charity Funds Scheme managed by CCLA Investment Management. £2,131,876 (£2,003,725) of the free reserves was invested and £1,000 (£1,000 in 2019) was held as cash by the investment managers. The balance of free reserves, £400,049 (£472,596 in 2019) was held as current assets, principally cash in interest bearing bank accounts.

The Trustees take professional advice from, and are responsible for managing the relationship with, the Association's investment manager, CCLA. The Association's investment strategy is to seek a long-term total return comprising growth in capital and income with a medium level of investment risk. The Trustees have delegated certain discretionary powers of investment to CCLA but can approve changes to the overall investment strategy (for example where an emphasis may be put on capital growth) meaning a slight increase in the relative risk exposure. The Trustees will keep the performance of the investment managers under review and will review their investment strategy on an annual basis.

Performance of the COIF Charities Investment Fund is measured against the bespoke benchmark used by the Fund and by the ARC Steady Growth Charity Index which is used to measure peer group performance.

During the year, investment values rose 6.39% compared to the market value at the end of the previous year (11.96% in 2019) and generated investment income at an average rate of 2.9% (3.6% in 2019). During the year the Association's cash balances generated income at an average rate of 0.94% (0.7% in 2019). This reflected the prevailing economic climate.

Governance, structure and management

Status and History

The British Association of Urological Surgeons Limited is a registered charity, and a company limited by guarantee, not having a share capital. Every member undertakes to contribute an amount not exceeding £1 to the assets of the charity in the event of the charity being wound-up during the period of membership, or within one year thereafter.

BAUS originally came into existence as an unincorporated association that was founded in 1945 and has always functioned as a charity. The current corporate entity was incorporated on 16 January 2007 and became a registered charity on 4 December 2010.

The Association is governed by the rules and regulations set down in its company Articles of Association, which were reviewed and updated in 2020 and formally adopted at the Annual General Meeting on 29 September 2020 and subsequently filed with Companies House and the Charity Commission.

Organisational structure

The Trustees of BAUS have legal and fiduciary responsibility for the Association. The Trustees are the Officers of the Association (the President, Vice President, Honorary Secretary, Honorary Secretary Elect, Honorary Treasurer and Honorary Treasurer Elect) and up to four co-opted Trustees.

The following key senior members of staff are responsible for the day-to-day management of the charity:

E A Bishop	Chief Executive and Company Secretary
P Hagan	Deputy Chief Executive

The Association currently employs three part-time and six full time members of staff.

The following members have served on the Council since 1 January 2020:

Elected Regional Representatives

M Brown	(2017-2022)	
D Douglas	(2018-2021)	
G Durkan	(2019-2022)	
S Garnett	(2020-2023)	(from 26 June 2020)
M Hayes	(2016-2021)	
S Jain	(2018-2020)	
M Johnson	(2020-2023)	(from 26 June 2020)
G Kanda Swamy	(2019-2022)	
M Lynch	(2019-2022)	
H Ojha	(2017-2022)	
B Patel	(2019-2022)	
D Ross	(2018-2021)	
N Shah	(2019-2022)	
S Sriprasad	(2015-2020)	(until 26 June 2020)
D Thomas	(2015-2020)	(until 26 June 2020)
S Williams	(2016-2021)	
D Wood	(2019-2022)	

Governance, structure and management (continued)

Organisational structure (continued)

Ex-officio Council Members

M Shabbir	(2020-2021)	Chairman, Section of Andrology and Genito-Urethral Surgery
D Smith	(2019-2021)	Chairman of Section of Endourology
S Reid	(2020-2021)	Chairman of Section of Female, Neurological and Urodynamic Urology
B Challacombe	(2019-2020)	Chairman, Section of Oncology
S Tolofari	(2020)	Chairman, Section of Trainees
B Challacombe	(2020-)	The Urology Foundation (TUF) Representative
K Sethia	(2015-2020)	Chairman, Executive Committee BJU International
D Hodgson	(2019-2021)	Chairman, BAUS Education Committee
P Cornford	(2019-2022)	Chairman of the Specialist Advisory Committee in Urology
J Glass	(2019-)	RCS England Council
J Brocksom	(2019-2021)	President, British Association of Urological Nurses Representative (<i>invited non-voting</i>)

Key management

The Trustees consider that they, together with the Chief Executive and Deputy Chief Executive, comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

None of the Trustees receives remuneration in connection with their duties as trustees. The employing trust of the BAUS President is reimbursed for two sessions per week and the Vice President and Honorary Secretary's trusts are reimbursed for one session respectively per week to ensure they have sufficient protected time to undertake the role. Remuneration for all BAUS staff (including the Chief Executive and Deputy Chief Executive) is agreed by the Trustees who normally receive an annual confidential salary review report from an independent HR Consultant. The report contains salary review statistics and benchmarking of all job descriptions.

Method of recruitment, appointment, election, induction and training of Trustees

Recruitment

Details of vacancies for Officer posts are circulated to voting members of the Association. Candidates, who must be voting members in good standing, are proposed and seconded by appropriate sponsors, also voting members in good standing, and nomination forms are submitted to the Honorary Secretary by a given date. Candidates are required to provide a written statement in support of their application, the details of which are circulated to the members who are the electorate. The election process is conducted in accordance with the Rules of the Association.

Governance, structure and management (continued)

Method of recruitment, appointment, election, induction and training of Trustees
(continued)

Appointment and election

The following procedural details apply to the Officers:

The Officers of the Council comprise the President, Vice President, Honorary Treasurer, Honorary Treasurer Elect, Honorary Secretary and the Honorary Secretary Elect, all of whom have their elections confirmed at the Annual General Meeting.

The President holds office for two years from the time of the Annual General Meeting. The Vice President holds office for two years thereafter becoming President.

The Honorary Secretary and Honorary Treasurer hold office for two years from the time of the Annual General Meeting. The Honorary Secretary Elect and the Honorary Treasurer Elect hold office for two years thereafter becoming Secretary/Treasurer.

All Officers are elected by the voting members of BAUS.

Trustees can co-opt up to four members, one of the co-opted Trustees is elected by the Regional Council members from among their number and two more members were appointed as co-opted Trustees after a recruitment process in 2017.

Induction and training

To be eligible for election as a Trustee an individual must be a voting member of the Association, and therefore all of those elected will have a degree of familiarity with the workings of the Association which are set out in full on the BAUS website. However, mindful of the importance of Trustee induction and training, the Association has developed an induction pack for new Trustees and this is given to all Trustees on election and appointment.

The induction pack includes 'The Essential Trustee – what you need to know' published by the Charity Commission, the Trustees' Report and financial statements for the previous year, minutes of Trustee and Council meetings for the 12 month period before the newly elected/appointed Trustees formally begin their period of office, the Association's risk register and other general information – including the dates and times of future Trustees' meetings.

Additional training is provided by the charity for Trustees on an on-going basis as the need arises.

Governance, structure and management (continued)

Risk and corporate governance matters

The Trustees of the Association have been tasked with risk management and corporate governance matters, with the Honorary Treasurer as the lead. The Trustees and the Council generally take a low risk approach to the management of the Association and they seek to minimise all risk exposure through good governance by maintaining adequate and appropriate systems and procedures throughout the operations of the Association.

The Association maintains a comprehensive risk register which is reviewed regularly by the Trustees. The highest risks identified in the 2020 review were loss of key staff and loss of income and dependency on a limited number of income sources.

Additional activity during 2020, in response to the challenges presented by the COVID-19 pandemic has increased workloads and action was commenced to review job descriptions and staff resources against workplans to ensure resilience, sustainable performance and effective risk management.

The inability to hold face to face events in 2020 significantly impacted BAUS's income and, although this was in large part off-set by the reduction in expenditure, Trustees remain mindful of the potential risk to the Association. BAUS continues to explore ways to diversify its income streams.

The Trustees are satisfied that appropriate processes and policies are in place to manage the major risks identified to an acceptable level.

Sub-Committees

Under the Association's Rules the Trustees may establish (and disestablish) such committees as they think fit and delegate any of their functions to committees of BAUS. One member of every committee must be a Trustee. The main committees of BAUS are as follows:

The UROLINK Committee

The UROLINK Committee meets twice a year, and is responsible for the organisation, financial administration and running of UROLINK. UROLINK aims to encourage and support the establishment of links with individual departments and organisations in low income countries and to facilitate professional visits to work with colleagues in the developing world.

Priorities for UROLINK currently are to maintain the long-established link with Kilimanjaro Christian Medical College (KCMC) in Tanzania and further develop the links with Hawassa University Referral Hospital in Ethiopia and University Teaching Hospital Lusaka, Zambia. BJU International and The Urology Foundation (TUF) continue to support activities at designated centres in Lusaka (Zambia) and Hawassa (Ethiopia) respectively and funds donated are held in a reserve account. Progress reports are submitted to BJU International and TUF on an annual basis. There was only one overseas visit undertaken to Ethiopia in March 2020 but link centres have been given access to all BAUS online resources.

Governance, structure and management (continued)

Sub-Committees (continued)

Education Committee

The Education Committee was set up in 2011 and aims to provide a clear and comprehensive strategy to support the educational requirements of clinicians in the practice of urology, medical students with an interest in developing a career in urology and other healthcare professionals involved in the treatment of urological patients. The committee brings together the various elements of educational provision under one umbrella as it is essential BAUS has a clear strategy in relation to the provision and quality assurance of education in urology. The Chair is appointed (following open advertisement among members) and the committee includes representatives of the sub-specialty sections.

Audit Steering Group

As described above, the Audit Steering Group (ASG) was set up in 2018 to provide leadership and strategic oversight across all data and audit activity within BAUS. The ASG reports to Trustees and presents an annual report to Council.

Sub-Specialty Sections

BAUS has four sub-specialty sections:

- ◆ BAUS Section of Oncology formed in 1998;
- ◆ BAUS Section of Endourology formed in 2002;
- ◆ BAUS Section of Female, Neurological and Urodynamic Urology formed in 2002; and
- ◆ BAUS Section of Andrology and Genito-Urethral Surgery formed in 2003;

The sections aim to improve standards and quality of practice, within their sub-specialties, by promoting training, research and development. Members of the Association can join up to three sections which are relevant to their particular areas of practice.

In addition to the sub-specialty Sections, in 2018 a new BAUS Section of Trainees was formed (BSoT). All trainee members of BAUS are automatically members of BSoT.

Each section is administered by its own Executive Committee which is elected from within the sections' membership. Each of the sections organises conferences and training opportunities throughout the year and section representatives sit on the Education Committee to report on these educational activities.

The surgeons who make up the Executive Committees of each of the sections give their time voluntarily to these activities. The section chairmen are ex-officio members of BAUS Council.

Plans for future periods

Future strategy

There had been plans in place to hold a face to face meeting of BAUS Council in September 2020 to agree the next iteration of the strategic plan. Due to the COVID-19 pandemic, it was not possible to hold this meeting. Virtual Council meetings were held in September 2020 and January 2021 to start to look at future strategic priorities but also to keep under review BAUS activities which had been impacted by the pandemic (see above). Council is now due to meet in September 2021. BAUS continues to focus on the three overall Goals set out in the 2016 strategy – namely urologists will be supported in their professional lives to deliver excellent care, BAUS will enhance its status as the leading authority for urology in the UK and BAUS will continue to evolve as an efficient and effective organisation.

Future Activities and Events

- ◆ The COVID-19 pandemic presented a host of challenges and the Association moved swiftly to deliver a range of activities online, this meant many new technology tools were adopted. In order to ensure BAUS can most effectively utilise all the tools which are available there is a need to review current digital platforms and to develop a coordinated digital strategy to support future activity including a more integrated approach to marketing and communications.
- ◆ The online meetings and courses proved very successful and given the continuing uncertainties around face to face events BAUS plans to run an even larger programme of webinars and virtual meetings in 2021, including an expanded programme of industry sponsored webinars.
- ◆ Two Fellowship Directors were appointed late in 2020 and one of their first tasks will be to develop a directory of UK Fellowship opportunities. BAUS believes that a more coordinated approach will lead to a better understanding of the opportunities available in the UK; a smoother applications process; the establishment of new fellowships in new centres; and the creation of new educational and research opportunities for fellows. The simple goal is to make the UK the best place to do a fellowship.
- ◆ BAUS want to widen participation in the Association and reach out to all those delivering urological care to patients, a priority is to engage with clinicians in the staff and associate specialist grades, many of whom are not currently BAUS members.
- ◆ Having approved changes to the Articles of Association in 2020 membership can now be extended to non-medically qualified members of the urological team. In 2021 BAUS will review membership categories and consult on proposed changes, including new categories. Final proposals will be brought to the next AGM. In 2021 BAUS will appoint the first non-medically qualified Trustee.

Plans for future periods (continued)

Future Activities and Events (continued)

- ◆ In December 2020 BAUS joined with The Urology Foundation (TUF) and appointed the CHART clinical trials unit in Aberdeen to be the TUF / BAUS clinical trials unit partner for the next 3 years. It is hoped this will lead to the development of more of the highest quality trials in British urology and, crucially, give people who do not have robust "in-house" research support a chance to get their ideas developed. A priority for TUF and BAUS in 2021.

Statement of Trustees' responsibilities

The Trustees (who are also directors of The British Association of Urological Surgeons Limited for the purposes of company law) are responsible for preparing the Trustees' report and 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 which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Statement of Trustees' responsibilities (continued)

Each of the Trustees confirms that:

- ♦ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ♦ the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'A Muneer', with a stylized flourish at the end.

A Muneer

Approved by the Trustees on: 4th May 2021

Independent auditor's report to the members of The British Association of Urological Surgeons Limited

Opinion

We have audited the financial statements of The British Association of Urological Surgeons Limited (the 'charitable company') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, and statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the trustees' report, which is also a directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Auditor's responsibilities for the audit of the financial statements (continued)

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006) and those that relate to data protection (General Data Protection Regulation).

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

Auditor's responsibilities for the audit of the financial statements (continued)

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Edward Finch (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

13 May 2021

Statement of financial activities Year to 31 December 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	2019 £
Income and expenditure							
Income:							
Investment income	1	67,342	—	67,342	78,292	—	78,292
Income from charitable activities							
. Dissemination of information	2	871,437	15,500	886,937	1,456,159	—	1,456,159
Total income		938,779	15,500	954,279	1,534,451	—	1,534,451
Expenditure							
Cost of generating funds							
. Investment management costs		—	—	—	6,329	—	6,329
Expenditure on charitable activities							
. Dissemination of information	3	976,825	3,668	980,493	1,698,099	5,741	1,703,840
Total expenditure		976,825	3,668	980,493	1,704,428	5,741	1,710,169
Net (expenditure) income before gains on investments		(38,046)	11,832	(26,214)	(169,977)	(5,741)	(175,718)
Net gains on investments	11	128,151	—	128,151	206,098	—	206,098
Net income (expenditure)		90,105	11,832	101,937	36,121	(5,741)	30,380
Transfer between funds	14	(2,000)	2,000	—	—	—	—
Net movement in funds		88,105	13,832	101,937	36,121	(5,741)	30,380
Reconciliation of funds:							
Fund balances brought forward at 1 January 2020		2,835,575	17,634	2,853,209	2,799,454	23,375	2,822,829
Fund balances carried forward at 31 December 2020		2,923,680	31,466	2,955,146	2,835,575	17,634	2,853,209

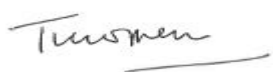
All of the charity's activities derived from continuing operations during the current financial period.

All recognised gains or losses are included in the above statement of financial activities.

Balance sheet 31 December 2020

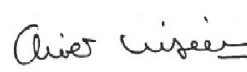
	Notes	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Intangible fixed assets	9		18,720		28,080
Tangible fixed assets	10		8,532		8,029
Investments	11		2,131,876		2,003,725
			2,159,128		2,039,834
Current assets					
Stocks		5,977		7,460	
Debtors	12	393,342		459,414	
Cash at bank and in hand		571,887		819,610	
		971,206		1,286,484	
Liabilities:					
Creditors: amounts falling due within one year	13	(175,188)		(473,109)	
Net current assets			796,018		813,375
Total net assets			2,955,146		2,853,209
The funds of the charity:					
Restricted funds					
. UROLINK funds	14		31,466		17,634
Designated funds					
. Endourology funds	14		307,028		281,889
. Section of Trainee funds					50,849
. BSoT fund			56,475		—
Unrestricted funds:					
. General funds	14		2,560,177		2,502,837
			2,955,146		2,853,209

Approved by the Trustees
and signed on their behalf by:



T O'Brien

President



O Wiseman

Honorary Treasurer

Approved on: 4th May 2021

The British Association of Urological Surgeons Limited
Registered Company Number: 06054614 (England and Wales)

Statement of cash flows 31 December 2020

	Notes	2020 £	2019 £
Cash outflow from operating activities:			
Net cash used in operating activities	A	(311,603)	(96,526)
Cash inflow from investing activities:			
Dividends and interest from investments		67,342	78,292
Purchase of tangible fixed assets		(3,462)	(6,094)
Proceeds from the disposal of investments		—	2,022,607
Purchase of investments		—	(2,030,432)
Net cash provided by investing activities		63,880	64,373
Change in cash and cash equivalents in the year		(247,723)	(32,153)
Cash and cash equivalents at 1 January 2020	B	819,610	851,763
Cash and cash equivalents at 31 December 2020	B	571,887	819,610

Notes to the cash flow statement for the year to 31 December 2020.

A Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net movement in funds (as per the statement of financial activities)	101,937	30,380
Adjustments for:		
Depreciation charge	2,959	4,979
Amortisation charge	9,360	9,360
Gains on investments	(128,151)	(206,098)
Dividends and interest from investments	(67,342)	(78,292)
Decrease in stocks	1,483	1,677
Decrease (increase) in debtors	66,072	(190,457)
(Decrease) increase in creditors	(297,921)	331,925
Net cash used in operating activities	(311,603)	(96,526)

B Analysis of cash and cash equivalents

	2020 £	2019 £
Cash at bank and in hand	570,887	818,610
Cash held by investment managers	1,000	1,000
Total cash and cash equivalents	571,887	819,610

Principal accounting policies 31 December 2020

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2020.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where judgements and estimates have been made include the judgement whether items meet the criteria for capitalisation as intangible fixed assets, estimating the amortisation and useful economic life and likely residual values, if any, of intangible and tangible fixed assets for the purposes of determining the annual depreciation charge.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that, notwithstanding the uncertainties consequent on the COVID-19 pandemic, the charity is able to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. With regard to the next accounting period, the year ending 31 December 2021, the most significant areas that affect the carrying value of the assets held by the charity are the level of investment return and the performance of the investment markets.

Income recognition

Income is recognised in the period in which the charity becomes entitled to that income, where receipt of resources is probable and the amount can be measured reliably.

Income comprises subscriptions, income from scientific meetings and journals, investment income, donations and other income.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the bank.

Income is recognised in the statement of financial activities for the proportion of subscriptions, which are receivable in the financial period. Amounts received but not recognised in the statement of financial activities are carried forward in the balance sheet as deferred income.

Income from scientific meetings and journals is recognised in the statement of financial activities when the service is delivered. Amounts received but not recognised are carried forward in the balance sheet as deferred income.

Resources expended

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes investment management fees.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include charitable grants and donations, direct and support costs in respect of the dissemination of information including governance costs.

Grants payable are included in the statement of financial activities when approved and when the intended recipient has either received the funds or been informed of the decision to make the grant and has satisfied all performance conditions. Grants approved but not paid at the end of the financial year are accrued. Grants where the beneficiary has not been informed or has to fulfil performance conditions before the grant is released are not accrued for but are disclosed as financial commitments in the notes to the accounts. Grants comprise single year payments rather than multi-year grants.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect of its compliance with regulation and good practice.

Support costs and governance costs are allocated in full to the charitable activity of dissemination of information.

Intangible fixed assets

All intangible assets purchased that have a cost of more than £500 and an expected useful economic life that exceeds one year are capitalised and classified as intangible fixed assets. Intangible fixed assets are stated at historical cost less amortisation. Amortisation is provided on all intangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

- ◆ CRM database – over 5 years.

An annual impairment review is carried out for each asset after it has been brought into use to reassess its remaining useful life and that it still meets the definition of an intangible asset. Provision is made for assets that are no longer deemed to give an ongoing benefit to the charity for a period of greater than 12 months.

Tangible fixed assets

All tangible assets purchased that have a cost of more than £500 and an expected useful economic life that exceeds one year are capitalised and classified as fixed assets. Tangible fixed assets are stated at historical cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

- ◆ Improvements to leasehold premises – over the life of the lease
- ◆ Fixtures and fittings – over 5 years
- ◆ Office equipment – over 5 years

Fixed asset investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

The charity does not acquire put options, derivatives or other complex financial instruments.

Fixed asset investments (continued)

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value at that date. Realised and unrealised investment gains (or losses) are combined in the statement of financial activities and are credited (or debited) in the year in which they arise.

Stocks

Stocks are valued at the lower cost or net realisable value.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is a legal or constructive 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. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight line basis over the term of the lease.

Pension contributions

The charity participates in a multi-employer defined benefit pension scheme known as the Superannuation Arrangements of the University of London ("SAUL"). The scheme is contracted out of the State Earnings-Related Pension Scheme and is a centralised scheme for certain employees with the assets held in separate trustee-administered funds. The charity is unable to identify its share of the underlying assets and liabilities of the scheme, therefore the financial statements include pension costs payable in respect of the plan on a defined contribution basis.

Fund accounting

The general fund comprises the accumulated surpluses of unrestricted incoming resources not yet expended, which are available for use in furtherance of the general objectives of the charity.

Designated funds are set aside out of unrestricted funds and consist of amounts which have been allocated or designated for specific purposes by the trustees. The use of designated funds remains at the discretion of the trustees.

Restricted funds are funds subject to specific conditions imposed by donors. The purpose and use of the restricted funds are set out in the notes to the accounts. Amounts unspent at the year end are carried forward in the balance sheet.

1 Investment income

	Unrestricted funds £	Restricted funds £	2020 £
Bank interest receivable on short term cash deposits	5,367	—	5,367
Income from investments listed on a recognised stock exchange	61,975	—	61,975
2020 Total funds	67,342	—	67,342
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2019 £</i>
<i>Bank interest receivable on short term cash deposits</i>	<i>5,624</i>	<i>—</i>	<i>5,624</i>
<i>Income from investments listed on a recognised stock exchange</i>	<i>72,668</i>	<i>—</i>	<i>72,668</i>
<i>2019 Total funds</i>	<i>78,292</i>	<i>—</i>	<i>78,292</i>

2 Income from dissemination of information

	Unrestricted funds £	Restricted funds £	2020 £
Subscriptions	533,225	—	533,225
Annual Scientific Meeting	146,406	—	146,406
Journal of Clinical Urology	55,181	—	55,181
Journal of Medical & Surgical Urology	36	—	36
Office of Education	79,680	—	79,680
Section of Oncology	—	—	—
Section of Endourology	—	—	—
Section of Trainees	16,167	—	16,167
Industry sponsored webinars	12,600	—	12,600
Urolink	—	15,500	15,500
Data and audit	25,000	—	25,000
Other income	3,142	—	3,142
2020 Total funds	871,437	15,500	886,937

2 Income from dissemination of information (continued)

	Unrestricted funds £	Restricted funds £	2019 £
<i>Subscriptions</i>	519,426	—	519,426
<i>Annual Scientific Meeting</i>	548,673	—	548,673
<i>Journal of Clinical Urology</i>	49,210	—	49,210
<i>Journal of Medical & Surgical Urology</i>	536	—	536
<i>Office of Education</i>	135,239	—	135,239
<i>Section of Oncology</i>	62,922	—	62,922
<i>Section of Endourology</i>	60,814	—	60,814
<i>Section of Trainees</i>	53,669	—	53,669
<i>Section of Andrology and Genito-Urethral Surgery</i>	19,333	—	19,333
<i>Urolink</i>	2,000	—	2,000
<i>Data and audit</i>	1,508	—	1,508
<i>Other income</i>	2,829	—	2,829
2019 Total funds	1,456,159	—	1,456,159

3 Costs of dissemination of information

	Unrestricted funds £	Restricted funds £	2020 £
Direct costs:			
Annual Scientific Meeting	58,449	—	58,449
Journal of Clinical Urology	52,833	—	52,833
Office of Education	49,200	—	49,200
Section of Oncology	685	—	685
Section of Endourology	2,536	—	2,536
Section of Trainees	15,996	—	15,996
Section of Andrology and Genito-Urethral Surgery	1,032	—	1,032
Industry sponsored webinars	1,250	—	1,250
Data and audit	19,075	—	19,075
British Journal of Urology International	58,660	—	58,660
Grants, donations and awards (see note 4)	3,333	—	3,333
Urolink	763	3,668	4,431
Subscriptions	9,552	—	9,552
Website Costs	2,181	—	2,181
	275,545	3,668	279,213
Support costs (see note 5)	615,837	—	615,837
Governance costs (see note 5)	85,443	—	85,443
2020 Total funds	976,825	3,668	980,493

3 Costs of dissemination of information (continued)

	Unrestricted funds £	Restricted funds £	2019 £
<i>Direct costs:</i>			
<i>Annual Scientific Meeting</i>	470,883	—	470,883
<i>Journal of Clinical Urology</i>	63,917	—	63,917
<i>Office of Education</i>	131,995	—	131,995
<i>Section of Oncology</i>	48,495	—	48,495
<i>Section of Endourology</i>	28,187	—	28,187
<i>Section of Female, Neurological and Urodynamic Urology</i>	1,580	—	1,580
<i>Section of Trainees</i>	2,470	—	2,470
<i>Section of Andrology and Genito-Urethral Surgery</i>	15,479	—	15,479
<i>Section of Academic Urology</i>	1,523	—	1,523
<i>Data and audit</i>	28,905	—	28,905
<i>British Journal of Urology International</i>	56,834	—	56,834
<i>Grants, donations and awards (see note 4)</i>	58,509	—	58,509
<i>Urolink</i>	6,090	5,741	11,831
<i>Subscriptions</i>	11,753	—	11,753
<i>Website Costs</i>	6,021	—	6,021
	932,641	5,741	938,382
<i>Support costs (see note 5)</i>	663,248	—	663,248
<i>Governance costs (see note 5)</i>	102,210	—	102,210
2019 Total funds	1,698,099	5,741	1,703,840

Included within website costs is an ex gratia payment of £5,000.

4 Prizes, donations and awards

	Unrestricted funds £	Restricted funds £	2020 £
<i>Other Grants</i>	1,850	—	1,850
<i>Medals awarded to five individuals</i>	1,483	—	1,483
2020 Total funds	3,333	—	3,333

	Unrestricted funds £	Restricted funds £	2019 £
<i>Other Grants</i>	56,832	—	56,832
<i>Medals awarded to four individuals</i>	1,677	—	1,677
2019 Total funds	58,509	—	58,509

5 Support and governance costs

	Support costs £	Governance £	2020 £
Staff costs (see note 7)	426,077	—	426,077
Staff recruitment, training, travel and welfare	2,707	—	2,707
Council and committee expenses	—	2,134	2,134
President's expenses and Officer's sessional time	—	64,934	64,934
Accommodation costs	61,489	—	61,489
Repairs, maintenance, and computer software expenses	65,873	—	65,873
Telephone	2,331	—	2,331
Postage, mailings, printing and stationery	3,446	—	3,446
Legal and professional fees	20,778	—	20,778
Auditors' remuneration:			
. Audit – current year	—	9,000	9,000
. Accountancy and advisory	—	9,375	9,375
Bank and credit card charges	6,340	—	6,340
Irrecoverable VAT	12,960	—	12,960
Sundry office expenses	1,517	—	1,517
Depreciation	2,959	—	2,959
Amortisation	9,360	—	9,360
	615,837	85,443	701,280
	Support costs £	Governance £	2019 £
Staff costs (see note 7)	434,729	—	434,729
Staff recruitment, training, travel and welfare	6,601	—	6,601
Council and committee expenses	—	19,659	19,659
President's expenses and Officer's sessional time	—	72,621	72,621
Accommodation costs	75,631	—	75,631
Repairs, maintenance, and computer software expenses	45,647	—	45,647
Telephone	7,236	—	7,236
Postage, mailings, printing and stationery	7,366	—	7,366
Legal and professional fees	22,926	—	22,926
Auditors' remuneration:			
. Audit – current year	—	7,900	7,900
. Accountancy and advisory	—	2,030	2,030
Bank and credit card charges	13,440	—	13,440
Irrecoverable VAT	30,519	—	30,519
Sundry office expenses	4,814	—	4,814
Depreciation	4,979	—	4,979
Amortisation	9,360	—	9,360
	663,248	102,210	765,458

6 Net income (expenditure) before gains on investments

This is stated after charging:

	2020 £	2019 £
Staff costs (see note 7)	426,077	434,729
Depreciation	2,959	4,979
Amortisation	9,360	9,360
Operating lease charges	58,989	72,631
Auditors' remuneration		
. Audit – current year	9,000	7,900

7 Staff costs and remuneration of key management personnel

The average number of persons employed by the charity (excluding council members), during the year was as follows:

	2020 No	2019 No
Office and administration	9	10

4 full-time and 5 part-time (2019 – 6 full-time, 3 part-time, 1 maternity leave).

Staff costs for the above persons:

	2020 £	2019 £
Wages and salaries	343,939	343,702
Social security costs	31,787	37,061
Other pension costs	50,351	53,966
	426,077	434,729

No trustee received any remuneration for services to the charity as a member of Council during the current or previous year. During the year, six (2019 - nine) trustees were reimbursed for travel and meetings expenses totalling £12,661 (2019 - £29,210). BAUS reimbursed the employing trust of the BAUS President for two sessions per week and the employing trust of the Vice President for one session per week, amounting to £30,499 (2019 - £43,807).

During the year the number of employees earning £60,000 or more (including taxable benefits but excluding employer pension contributions) was as follows:

	2020 No	2019 No
£60,001 - £70,000	—	1
£70,001 - £80,000	1	1

7 Staff costs and remuneration of key management personnel (continued)

The pension contributions payable for these employees amounted to £12,735 (2019 - £23,538).

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees, the Chief Executive and Deputy Chief Executive. The total employment costs (including employer's national insurance and pension contributions) of the key management personnel for the year was £171,763 (2019 - £188,586).

8 Taxation

The charity is not liable to corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

9 Intangible fixed assets

	CRM database £
Cost	
At 1 January 2020 and at 31 December 2020	46,800
Depreciation	
At 1 January 2020	18,720
Charge for the year	9,360
At 31 December 2020	28,080
Net book values	
At 31 December 2020	18,720
At 31 December 2019	28,080

10 Tangible fixed assets

	Improvements to leasehold premises £	Fixtures & fittings £	Computer equipment £	Total £
Cost				
At 1 January 2020	450,214	34,401	20,508	505,123
Additions	—	—	3,462	3,462
Disposals	—	—	(2,242)	(2,242)
At 31 December 2020	450,214	34,401	21,728	506,343
Depreciation				
At 1 January 2020	450,214	33,801	13,079	497,094
Charge for the year	—	—	2,959	2,959
Elimination on disposal	—	—	(2,242)	(2,242)
At 31 December 2020	450,214	33,801	13,796	497,811
Net book values				
At 31 December 2020	—	600	7,932	8,532
At 31 December 2019	—	600	7,429	8,029

Improvements to leasehold premises have been written off over the life of the lease. In the previous year, the lease was extended until May 2021, these original assets therefore remain in use.

11 Investments

	2020 £	2019 £
Investments listed on a recognised stock exchange at market value		
1 January 2020	2,003,725	1,789,802
Additions at cost	—	2,030,432
Disposal proceeds	—	(2,022,607)
Realised gains (losses)	—	175,713
Unrealised gains (losses)	128,151	30,385
At 31 December 2020	2,131,876	2,003,725

At the balance sheet date, the historical cost of the investments was £1,972,364 (2019 - £1,972,364).

At the balance sheet date, the market value of the portfolio comprised:

	2020 £	2019 £
Fixed interest	8,101	8,015
UK equities	234,719	250,466
Global equities	1,464,172	1,170,175
Property	83,356	448,834
Other assets	341,528	126,235
	2,131,876	2,003,725

Individual holdings representing more than 5% of the market value of the portfolio at the balance sheet date are as follows:

	2020 £	2019 £
COIF Charities Investment Fund	2,131,876	2,003,725

12 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	116,980	224,499
VAT recoverable	23,483	20,063
Other debtors	—	8,976
Prepayments and accrued income	252,879	205,876
	393,342	459,414

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Amounts falling due within one year:		
Trade creditors	29,308	48,744
Other taxes and social security costs	9,727	38,592
Accruals	46,820	105,985
Deferred income:		
. Annual meeting income received in advance	—	228,430
. Office of Education income received in advance	29,067	51,108
. Industry sponsorship webinars/meetings	60,167	—
. Subscription income received in advance	99	250
	175,188	473,109

Income has been deferred because the charity has not yet met the conditions for recognising the income. The movements on deferred income are analysed below:

	2020 £	2019 £
Brought forward	279,788	54,902
Released in year	(279,788)	(54,902)
Additions in year	89,333	279,788
Carried forward	89,333	279,788

14 Funds

	1 January 2020 £	Income £	Expenditure £	Transfers & gains on investments £	31 December 2020 £
Restricted income funds:					
. UROLINK fund	17,634	15,500	(3,668)	2,000	31,466
Designated funds:					
. Section of Trainees fund	50,849	16,167	(15,076)	4,535	56,475
. Endourology fund	281,889	—	—	25,139	307,028
Unrestricted income funds:					
. General fund	2,502,837	922,612	(961,749)	96,477	2,560,177
	2,853,209	954,279	(980,493)	128,151	2,955,146

	1 January 2019 £	Income £	Expenditure £	Transfers & gains on investments £	31 December 2019 £
Restricted income funds:					
. UROLINK fund	23,375	—	(5,741)	—	17,634
Designated funds:					
. Section of Trainees fund	—	—	(5,838)	56,687	50,849
. Endourology fund	291,674	—	(50,511)	40,726	281,889
Unrestricted income funds:					
. General fund	2,507,780	1,534,451	(1,648,079)	108,685	2,502,837
	2,822,829	1,534,451	(1,710,169)	206,098	2,853,209

14 Funds (continued)

The UROLINK Fund was set up in 2008 by the unincorporated Association with a donation received from BJU international. Further funds have been received in recent years from BJU International and The Urology Foundation. These monies continue to be utilised to support UROLINK activities.

The Endourology designated fund represents the net surplus generated from the World Congress of Endourology, which will be used to support fellowships in endourology. It is anticipated this fund will be spent over a maximum of ten years.

The BAUS Section of Trainees (BSoT) designated fund represents the monies transferred to BAUS in 2019 when the Specialist Urology Registrars' Group (SURG), which had been a separate charity, ceased to exist and the BSoT was formed as part of BAUS. Trustees agreed these funds plus any surpluses generated by BSoT activities could be held in a designated fund to support urological training/trainees.

15 Analysis of net assets between funds

	Fixed assets £	Investments £	Net current assets £	2020 Total £
Restricted income funds:				
. UROLINK fund	—	—	31,466	31,466
Designated income funds	—	363,503	—	363,503
Unrestricted income funds				
. General fund	27,252	1,768,373	764,552	2,560,177
	<u>27,252</u>	<u>2,131,876</u>	<u>796,018</u>	<u>2,955,146</u>

	Fixed assets £	Investments £	Net current assets £	2019 Total £
Restricted income funds:				
. UROLINK fund	—	—	17,634	17,634
Designated income funds	—	332,738	—	332,738
Unrestricted income funds				
. General fund	36,109	1,670,987	795,741	2,502,837
	<u>36,109</u>	<u>2,003,725</u>	<u>813,375</u>	<u>2,853,209</u>

15 Analysis of net assets between funds (continued)

The total unrealised gains as at 31 December 2020 constitutes movements on fair value and are as follows:

	2020 £	2019 £
Unrealised gains included above:		
On investments	159,512	31,361
Total unrealised gains at 31 December 2020	159,512	31,361
Reconciliation of movements in unrealised gains		
Unrealised gains at 1 January 2020	31,361	391,634
Less: in respect of disposals in the year	—	(390,658)
	31,361	976
Add: net gains arising on fair value movements arising in the year	128,151	30,385
Total unrealised gains at 31 December 2020	159,512	31,361

16 Commitments under operating leases

At 31 December 2020, the charitable company had the following future minimum commitments under non-cancellable operating leases as follows:

	2020 £	2019 £
In respect of land and building leases		
Payments which fall due:		
. Within one year	30,263	72,631
. Within two to five years	—	30,263
	30,263	102,894

17 Pension commitments

The charitable company participates in a centralised defined benefit scheme known as Superannuation Arrangements of the University of London (SAUL) for all qualified employees with the assets held in trustee administered funds. It is not possible to identify the charitable company's share of the underlying assets and liabilities of SAUL. Therefore contributions are accounted for as if SAUL were a defined contribution scheme and pension costs are based on the amounts actually payable (cash amounts) in accordance with FRS 102. The amount charged to the statement of financial activities in respect of pension costs (as shown in note 7) is the total contributions payable for the year. Any contributions payable at the balance sheet date are treated as creditors (as shown in note 13).

SAUL is subject to triennial valuation by professionally qualified and independent actuaries. The last available valuation was carried out as at 31 March 2017 using the projected unit credit method in which the actuarial liability makes allowance for projected earnings. The main assumptions used to assess the technical provisions were:

17 Pension commitments (continued)

Pre-retirement discount rate	4.06% per annum
Post-retirement discount rate	1.96% per annum
General salary increases	3.49% per annum
Price inflation – RPI	3.39% per annum
Price inflation – CPI	2.49% per annum
Pension increases in payment	2.49% per annum

The actuarial valuation applies to SAUL as a whole and does not identify surpluses or deficits applicable to individual employers. As at 31 March 2017, SAUL had assets of £3,205 million against liabilities of £3,149 million. This means that SAUL's funding level has improved to 102% with a surplus of £56 million.

Employer contributions increased to 16% with effect from 1 April 2016. Member contributions were maintained at 6% of salaries.

18 Related party transactions

There were no transactions with a related party requiring disclosure during the period (2019 - £9,236, see note 7 to the financial statements).