

# BRITISH ASSOCIATION OF UROLOGICAL NURSES

England & Wales · Charity number 1140616

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07266955](#)

**Registered** 2011-03-01

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

## Contact

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**Address** Baun  
Blackburn House  
Redhouse Road  
Seafield  
Bathgate  
EH47 7AQ

**Phone** 01506811077

**Email** [baun@fitwise.co.uk](mailto:baun@fitwise.co.uk)

**Website** [www.baun.co.uk](http://www.baun.co.uk)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE PROMOTION OF THE ADVANCEMENT OF EDUCATION IN UROLOGICAL NURSING AND UROLOGICAL PATIENT CARE FOR THE BENEFIT OF THE COMMUNITY AS A WHOLE, AND IN PARTICULAR THE PROVISION OF TRAINING COURSES, ENDORSEMENT SCHEMES, EDUCATION MATERIALS, MEETINGS AND CONFERENCES

**Activities:** The promotion of the advancement of education in urological nursing and urological patient care for the benefit of the community as a whole.

## Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Services, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** Other Defined Groups

## Geography

- Northern Ireland
- Scotland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£533,441	£445,501	£356,931	0
2024-03-31	£550,545	£406,630	£268,209	0
2023-03-31	£437,577	£354,728	-	-
2022-03-31	£179,267	£161,129	-	-
2021-03-31	£173,641	£164,577	-	-

## Trustees

Name	Role	Appointed
Adele Aretha Collette Brodie		2022-11-07
Carmen Hayes CH		2023-11-20
DEBORAH MICHELLE VICTOR		2024-11-04
Elizabeth Rowland		2024-11-04
Emma Louise Chappel		2016-11-16
Hannah Doyle		2024-11-04
Kelly Leonard KL		2021-11-29
Kelly Louise Kusinski		2024-11-04
Pauline Bagnall PB		2020-11-16
Samantha McBeigh		2024-11-04
Sarah Hillery		2019-11-11

**BRITISH ASSOCIATION OF UROLOGICAL NURSES**

England & Wales - Charity number 1140616

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# Accounts

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**Company Registration No.** 07266955  
**Charity No.** 1140616

**British Association of Urological Nurses**

**Company Limited by Guarantee**

**Unaudited financial statements  
for the year ended 31 March 2025**

**British Association of Urological Nurses  
Company Limited by Guarantee  
For the year ended 31 March 2025**

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**British Association of Urological Nurses  
Company Limited by Guarantee  
For the year ended 31 March 2025**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

**Reference and administrative details**

**Registered charity name** British Association of Urological Nurses  
**Charity number** 1140616  
**Company number** 07266955

**Trustees** Sarah Hillery (appointed Past President 4/11/24)  
Tina Gehring (resigned 4/11/24)  
Pauline Bagnall  
Anthony Shanahan (resigned 4/11/24)  
Adele Brodie  
Carmen Hayes  
Leann McLaughlin (resigned 12/8/24)  
Kelly Kusinski (appointed 4/11/24)  
Deborah Victor (appointed 4/11/24)  
Elizabeth Rowland (appointed 4/11/24)  
Samantha McBeigh (appointed 4/11/24)  
Hannah Doyle (appointed 4/11/24)

**President** Emma Chappel (appointed President 4/11/24)

**Secretary** Kelly Leonard

**Registered office** 71 Queen Victoria Street  
London  
England  
EC4V 4BE

**Principle office** Fitwise Management Limited  
Blackburn House  
Seafield  
West Lothian  
EH47 7AQ

**Solicitors** J F Dawson  
34 Tisworth Road  
Beaconsfield  
Buckinghamshire  
HP9 1TP

**Independent examiner** Kenneth McDowell CA  
Saffery LLP  
9 Haymarket Square  
Edinburgh  
EH3 8RY

### **Structure, governance and management**

The British Association of Urological Nurses (BAUN) is both a company limited by guarantee, incorporated on 27th May 2010, and a registered charity with effect from 01 March 2011. BAUN was founded in 1995, 2025 is BAUN's 30th year of the association, it is a professional membership association for the promotion of education in urological nursing and urological patient care.

The BAUN Trustees are the management group responsible for the daily management of the association and consists currently of members who are both directors under the companies act, as well as trustees under the charities act. It acts as both the professional body in the provision of education to its members and the business arm of the association. BAUN council derives its authority from the membership and from the ratification of the business plan at the association's annual general meeting. Annual General Meetings are held on a yearly basis during an annual conference.

BAUN Trustees host council meetings four times per year. Trustees are elected onto the council by postal or electronic ballot by the full voting membership. The officers of the association are elected by the current trustees. The office of president is elected by postal or electronic ballot of all members of the association. BAUN council must comprise of at least 3 trustees.

### **Objectives and activities**

The charity's objects are specifically restricted to the promotion of the advancement of education in Urological Nursing and Urological patient care.

Every trustee is personally responsible and accountable for the prudent management of the assets of the association and is required to work prudently in the interests of the charity. An annual return of accounts and activities is required and provided in the production of proper accounting records which disclose the reasonable accuracy, at any time during the financial year, the financial position of the charity. All such records relating to financial statements must comply with existing legislation and the association meets all its obligations in this respect.

The aims of the association a charitable company, limited by guarantee as set out in the memorandum and articles of the association require the trustees / directors to discharge their responsibilities under the charities act 1996 and the companies Act 1996.

The BAUN aims are to: -

- 1) Help to improve the care of urological patients in all healthcare settings
- 2) Organise conferences, courses of instruction, exhibitions, lectures and other educational activities
- 3) Provide and procure educational materials including guidelines, websites, newsletters and an international urological nursing journal for BAUN members
- 4) Provide personal development opportunities for BAUN Members through involvement in running the association
- 5) Work collaboratively with other organisations and exchange information and advice with them to the benefit of patients
- 6) Promote, encourage, carry out or commission research, surveys, studies or other work, making the useful results available
- 7) Alone or with other organisations nationally and internationally seek to influence the urological healthcare agenda

### **Objectives and activities (continued)**

The BAUN Values are:

- B Business efficiency (Continuous improvement)
- A Accountability (Transparency / Trustees)
- U Urological Nursing Vision (holistic needs of all members -novice to expert)
- N National Representation / Networking (raising profile)

The top 5 objectives for BAUN were:

1. Succession planning for trustee roles
2. Create new BAUN website
3. Fundraising plan with Nova Fundraising
4. Equality, Diversity & Inclusion policy
5. Engagement with other organisations including international

### **Achievements and performance**

Core Activities

In addition to the President objectives the Core Activities of the association are:

1. Annual Conference
2. Educational Programme
3. BAUN Newsletter
4. BAUN Journal - International Journal of urological Nursing.
5. Educational days (study days)
6. Webinars

Other Aims

1. Influence the development of (long term) project(s) to meet the aim of association
2. Raise BAUN profile
3. Collaborative working to the benefit of patients
4. Influence and develop communications strategy within the association
5. Develop governance processes to enable a pro- active approach and reduce risks to the association

BAUN Annual conference and exhibition 2024 took place at the Liverpool ACC, 3 – 5 November 2024. with 264 registered delegates; 54 exhibitors and 33 abstract submissions. 92% of delegates felt that the Conference met their expectations and 86% would recommend the BAUN conference to their colleagues.

## **Achievements and performance (continued)**

### **Future of BAUN**

BAUN trustees continue to meet 4 times a year, with January and June meetings in person, and April and October meetings held virtually. In BAUN's January 2025 meeting, trustees met in person at the Prostate Cancer UK offices in London to have insights training. Trustees found this useful to recognise their communication styles with one another, but also members and contributors.

BAUN's membership stood at 936 as of February 2025, there were 916 members as of 31 March 2024. BAUN continue to enhance members benefits by offering free webinars.

BAUN Educational programme continue to host educational events out with the annual conference. The Education committee had successfully delivered their first study day, post pandemic. Held on the 6th June 2024 at The Crowne Plaza, Newcastle. There were 63 delegates in attendance and 10 exhibitors. The committee is currently arranging their next study day in Belfast, Ireland for the 6th June 2025.

BAUN's conference organising group continue to arrange future educational conferences and has secured the following venues, the Edinburgh International Conference Centre for 2025, Manchester Central for 2026 and Bournemouth International Centre for 2027.

BAUN Newsletter continues to be fully digital, this is produced quarterly to its members, which provides up to date news on topical issues. It generates income from advertising which finances the cost of producing the newsletter. This continues to be popular with members and enable a 2-way form of regular communication. The newsletter continues to be of immense credit to BAUN and a product to be proud of.

The association provides the publication of The International Journal of Urological Nursing (IJUN) to its members. The journal continues to flourish worldwide with the new editorial committee having been integrated. Trustees are committed to ensure that the journal continues to be fit for purpose and meet the needs of the members and non- members of the association.

BAUN Educational group continue to host free to members webinars. 2 were held within this finance year, topics including Menopause And Its Effect On Urinary Health and Continence Assessments. The Education group plan to hold another 4 between April 25 and March 26, topics to include LGBTQ+ considerations in urology, Oncological Management of Renal Cancer and Intravesical Therapies.

**British Association of Urological Nurses  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report) (continued)  
For the year ended 31 March 2025**

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**Financial Review**

For the year beginning 1 April 2024, the opening funds started the year with a surplus balance of £268,208 and ended the year with a balance of £356,931 as a result of a £88,723 surplus for the year.

The restricted funds included;

Bruce Turner Legacy Fund - £13,250 of which £743 was utilised during this year.

Cathrine Atkin Memorial Fund - £1,356

The main contribution to the surplus was the success of the BAUN annual conference and exhibition, this generated a surplus of £107,420, which will be used to reinvest in BAUN activities.

At the beginning of the financial year for 2020/21 it was envisaged that BAUN would continue to keep monies in the investment, this is a low risk approach as outlined in BAUN M&A's. The balance of funds invested with St James Place Wealth Management was £23,472 as at 31st March 2025. BAUN continue to review the investment to determine whether there is a requirement of a change to a medium risk.

BAUN continue to host the IJUN virtually, which continues to be a cost saving from the previous hard copy issues. The income from Royalties is £14,256 as at 31st March 2025.

BAUN continued to closely monitor the cash flow situation and took actions to avoid this dropping. Actions included; maximising credit terms and agreeing payment plans where possible.

The management company representing us continued to help us draw up cash flow projections on a regular basis, and regular finance meetings are held with the BAUN treasurer. This helps BAUN to plan for their strategic aims in a staged way.

**Risk Management**

BAUN trustees and directors have previously discussed the nature of BAUN potential risks and to ensure continuous improvement the risk register is reviewed at each quarterly board meeting.

A monthly financial reporting process ensures that the directors and trustees are kept up to date with income and expenditure and are in a good position to pick up quickly on financial trends. Insurance is taken out to cover activity especially in respect to the annual conference.

**British Association of Urological Nurses  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report) (continued)  
For the year ended 31 March 2025**

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**Trustee Activities**

BAUN highlighted 5 key objectives to achieve between 1 April 2024 and 31 March 2025

**1.Succession planning for trustee roles**

Role profiles have been reviewed by Trustees to ensure they are fit for purpose. Trustees identified where there were deputy leads required and these were implemented, with a new deputy treasurer, deputy education and deputy conference lead introduced.

**2.Create new BAUN website**

BAUN placed a tender call for website developers and following interviews, Pink Marketing, were appointed as the new developer. BAUN Trustees are working with PINK to develop an engaging and inclusive website, with external parties consulted on the content. BAUN were able to secure a grant from CURE to part fund this new development.

**3.Fundraising plan with Nova Fundraising**

BAUN worked with Nova Fundraising to assess their access to fundraising opportunities and to review how they currently promote their own fundraising efforts. Anthony Shanahan was appointed as the Fundraising Lead, which has now been distributed to Laura Noble (BAUN co-opted Trustee). BAUN have since decided to pause working with Nova Fundraising due to lack of opportunities.

**4.Equality, Diversity & Inclusion policy**

BAUN achieved their objective of producing an Equality, Diversity and Inclusion Policy. This objective will remain in place for 2024 – 2025 with three trustees having been appointed to lead on this policy..

**5.Engagement with other organisations including international**

BAUN Trustees have been actively engaging with charities and international organisations, BBUK, ACP, ANZUNS, EAUN, BAUS, PCUK, PCR.

**BAUN has representation with the following organisations**

ACP Conference	NATIONAL PROSTATE CANCER AUDIT CRG
ANZUNS Conference	NICE
APPG CONTINENCE, APPG MANIFESTO	PCUK ACTIVE SURVEILLANCE GROUP
APPG MALE CANCER	PCUK ADVISORY GROUP
BAUN/TUF Study Day	PCUK EDUCATION GROUP
BAUS Conference	PCUK POLICY & STRATEGY GROUP
BAUS council meeting	SUNA Conference
BJN Awards ceremony	Urology News
British Urology Group (BUG)	UTA – PARLIAMENTARY MEETING
DRIPPP	AfPP - Association for Perioperative Practice
EAUN Conference	SWUNG - South Wales Urology Nursing Group
EFUN	Welsh Urology
Fight Bladder Cancer	National Prostate Cancer Audit
Action Bladder Cancer	PCUK
GIRFT	Continence Advisory Board
IAUN Conference	Kidney Cancer UK

**Top 5 priorities for April 2025 – March 2026**

1. Increase educational offerings to members.
2. Continue to grow Equality, Diversity and Inclusion with BAUN Membership and Trustees
3. Continue engagement with other organisations including international
4. Review the BAUN Aims
5. Membership engagement campaign

**Trustee's responsibilities statement:**

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for the period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption. The trustee's annual report was approved on and signed on behalf of the board of trustees by: -



Emma Chappel  
BAUN President  
2024-2026

17 November 2025

**British Association of Urological Nurses  
Company Limited by Guarantee  
Independent examiner's report  
For the year ended 31 March 2025**

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I report to the charity trustees on my examination of the financial statements of the Charity for the year ended 31 March 2025.

**Respective responsibilities of trustees and examiner**

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

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

**Basis of independent examiner's report**

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

**Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the The Institute of Chartered Accountants of Scotland. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

**British Association of Urological Nurses  
Company Limited by Guarantee  
Independent examiner's report (continued)  
For the year ended 31 March 2025**

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**Use of our report**

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



**Kenneth McDowell CA  
Saffery LLP  
Chartered Accountants**

**24 November 2025**

9 Haymarket Square  
Edinburgh  
EH3 8RY

**British Association of Urological Nurses  
Company Limited by Guarantee  
Statement of Financial Activities (including Income and Expenditure account)  
For the year ended 31 March 2025**

		Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	Notes	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	3,551	-	3,551	14,864
Charitable activities	5	529,890	-	529,890	535,681
<b>Total income</b>		<u>533,441</u>	<u>-</u>	<u>533,441</u>	<u>550,545</u>
<b>Expenditure on:</b>					
Charitable activities	6	444,758	-	444,758	406,142
Other expenditure		-	743	743	488
<b>Total expenditure</b>		<u>444,758</u>	<u>743</u>	<u>445,501</u>	<u>406,630</u>
Net gains/(losses) on investments	9	782	-	782	2,135
<b>Net income/ (expenditure)</b>		<u>89,466</u>	<u>(743)</u>	<u>88,723</u>	<u>146,050</u>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>89,466</u>	<u>(743)</u>	<u>88,723</u>	<u>146,050</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		252,859	15,349	268,208	122,158
<b>Total funds carried forward</b>		<u><u>342,325</u></u>	<u><u>14,606</u></u>	<u><u>356,931</u></u>	<u><u>268,208</u></u>

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

All income and expenditure derive from continuing activities.

**British Association of Urological Nurses  
Company Limited by Guarantee  
Statement of financial position  
For the year ended 31 March 2025**

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	8		88		104
Investments	9		<u>23,472</u>		<u>22,690</u>
			23,560		22,794
<b>Current assets</b>					
Debtors	10	172,286		152,348	
Cash at bank and in hand		<u>296,250</u>		<u>213,823</u>	
		468,536		366,171	
<b>Creditors: amounts falling due within one year</b>	11	<u>135,165</u>		<u>120,756</u>	
Net current assets			<u>333,371</u>		<u>245,415</u>
Total assets less current liabilities			<u>356,931</u>		<u>268,208</u>
<b>Net assets</b>			<u>356,931</u>		<u>268,208</u>
<b>Funds of the charity</b>					
Restricted funds			14,606		15,349
Unrestricted funds			<u>342,325</u>		<u>252,859</u>
<b>Total charity funds</b>	12		<u>356,931</u>		<u>268,208</u>

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

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



**Emma Chappel**

**President**

**Company Registration No. 07266955**

17 November 2025

## **1. Accounting Policies**

### **Company information**

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

### **1.1 Accounting convention**

The financial statements 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

### **1.2 Going Concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **1.3 Income and expenditure**

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

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

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

#### **Charitable activities**

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

#### **Other expenditure**

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

### **1.4 Cash and cash equivalents**

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

## **1. Accounting Policies (continued)**

### **1.5 Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	15% reducing balance
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#### **Investments**

Listed equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

### **1.6 Financial instruments**

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

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

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

### **1.7 Fund accounting**

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

### **1.8 Taxation**

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

## **2. Limited by guarantee**

British Association of Urological Nurses is a company limited by guarantee and accordingly does not have share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

In accordance with FRS 102 and the Charities SORP, the trustees of this company limited by guarantee make estimates and judgements that affect the reported amounts in the financial statements. These are based on reasonable assumptions and historical experience. Actual results may differ from these estimates.

**3. Employees**

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	0	0

**4. Income from donations and legacies**

	2025 £	2024 £
<b>Sponsorship</b>		
Awards sponsorship	-	10,000
Trustees meeting sponsorship	3,551	4,864
	<u>3,551</u>	<u>14,864</u>

**5. Charitable activities**

	2025 £	2024 £
AGM and conference income	404,383	411,655
Advertising income	27,342	34,615
Members subscriptions	45,819	58,910
Corporate subscriptions	23,250	30,500
Royalties income	14,256	-
Study Day income	14,840	-
	<u>529,890</u>	<u>535,681</u>

British Association of Urological Nurses  
Company Limited by Guarantee  
Notes to the financial statements (continued)  
For the year ended 31 March 2025

**6. Expenditure**

	Unrestricted £	Restricted £	Total 2025 £	2024 £
<b>Charitable activities</b>				
Conference expenses	296,963	-	296,963	284,429
Education	1,227	-	1,227	3,333
Newsletter	6,749	-	6,749	7,446
Membership	22,682	-	22,682	9,658
Direct mailing & website costs	2,607	-	2,607	8,714
Support costs	92,430	-	92,430	92,562
Study Day expenses	22,100	-	22,100	-
<b>Other expenditure</b>	-	743	743	488
	<u>444,758</u>	<u>743</u>	<u>445,501</u>	<u>406,630</u>

**Support costs**

General office	13,975	14,099
Governance costs	5,225	5,350
Administration	54,692	54,715
Printing, postage, advertising & stationery	750	495
Irrecoverable VAT	9,783	14,651
Insurance	3,618	3,234
Depreciation	16	18
Bad debt write off	4,371	-
	<u>92,430</u>	<u>92,562</u>

**7. Independent examination fees**

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>5,225</u>	<u>5,350</u>

**8. Tangible Fixed Assets**

	Fixtures & fittings £	Total £
Cost: At 1 April 2024 and 31 March 2025	<u>1,012</u>	<u>1,012</u>
Depreciation: At 1 April 2024	908	908
Charge for the period At 31 March 2025	<u>16</u>	<u>16</u>
	924	924
Net Book Value: As at 31 March 2025	<u>88</u>	<u>88</u>
As at 31 March 2024	<u>104</u>	<u>104</u>

**9. Investments**

	<b>Other investments</b>
	<b>£</b>
Valuation 1 April 2024	22,690
Fair value movements	782
Disposals	-
Valuation 31 March 2025	<u>23,472</u>

**10. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	90,601	118,407
Prepayments & Accrued Income	72,124	30,631
Other debtors	9,561	3,309
	<u>172,286</u>	<u>152,348</u>

**11. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	45,930	12,853
Accruals & deferred income	89,020	107,818
Other creditors	215	86
	<u>135,165</u>	<u>120,756</u>

**Analysis of deferred income account**

Memberships	30,824	35,889
Conference	53,196	66,546
	<u>84,020</u>	<u>102,435</u>

During the year brought forward deferred income of £102,435 was released to the statement of financial activities and a further £84,020 of income was deferred.

British Association of Urological Nurses  
Company Limited by Guarantee  
Notes to the financial statements (continued)  
For the year ended 31 March 2025

12. Analysis of charitable funds

	As at 1 April 2024	Income	Expenditure	Transfers	Gains and losses	As at 31 March 2025
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General funds	252,755	533,441	(444,758)		797	342,236
Designated funds - Fixed assets	104	-	-	-	(16)	88
	<u>252,859</u>	<u>533,441</u>	<u>(444,758)</u>	<u>-</u>	<u>782</u>	<u>342,325</u>
<b>Restricted funds</b>						
Bruce Turner Legacy	13,993	-	(743)	-	-	13,250
Catherine Atkin	1,356	-	-	-	-	1,356
	<u>15,349</u>	<u>-</u>	<u>(743)</u>	<u>-</u>	<u>-</u>	<u>14,606</u>
	<u>268,208</u>	<u>533,441</u>	<u>(445,501)</u>	<u>-</u>	<u>782</u>	<u>356,931</u>

Bruce Turner Legacy Fund: This fund is a restricted fund to be used for training.

Catherine Atkin Memorial fund: This fund is to be used for support the EFUN Educational project

13. Transactions with trustees

No trustees received remuneration in the year.

Travel and subsistence expenses reimbursed to trustees or paid directly to third parties totalled £160 (2024:£ 1,432).

14. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Tangible fixed assets	88	-	88	104
Investments	8,866	14,606	23,472	22,690
Current assets	468,536	-	468,536	366,171
Creditors less than 1 year	(135,165)	-	(135,165)	(120,756)
<b>Net assets</b>	<u>342,325</u>	<u>14,606</u>	<u>356,931</u>	<u>268,208</u>

15. Comparative Statement of Financial Activities for the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £
Income and endowments				
Donations and legacies		14,864	-	14,864
Charitable activities		535,681	-	535,681
Total income		550,545	-	550,545
Expenditure on:				
British Association of Urological Nurses		406,142	-	406,142
Other expenditure		-	488	488
Total expenditure		406,142	488	406,630
Net losses/(gains) on investments		(2,135)	-	(2,135)
Net income		146,539	(488)	146,051
Transfers between funds		-	-	-
Net movement in funds		146,539	(488)	146,051
Reconciliation of funds				
Total funds brought forward		106,321	15,837	122,158
Total funds carried forward		252,860	15,349	268,209

16. Company limited by guarantee

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

17. Going concern

At the date of approval, the trustees have prepared and approved up to date management accounts, budgets and cash flow projections which include key income and cost assumptions that the trustees consider reasonable and prudent.

Having considered the matters above the trustees are of the view that, at the date of approval of the financial statements, the charity will have sufficient resources to continue to operate and meet debts as they fall due for the foreseeable future. The financial statements have therefore been drawn up on a going concern basis.

**BRITISH ASSOCIATION OF UROLOGICAL NURSES**

England & Wales - Charity number 1140616

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# Accounts

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**Company Registration No.** 07266955  
**Charity No.** 1140616

**British Association of Urological Nurses**

**Company Limited by Guarantee**

**Unaudited financial statements  
for the year ended 31 March 2024**

**British Association of Urological Nurses  
Company Limited by Guarantee  
For the year ended 31 March 2024**

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**British Association of Urological Nurses  
Company Limited by Guarantee  
For the year ended 31 March 2024**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

**Reference and administrative details**

<b>Registered charity name</b>	British Association of Urological Nurses
<b>Charity number</b>	1140616
<b>Company number</b>	07266955
<b>Trustees</b>	Emma Chappel Tina Gehring Sarah Hillery Rachel Skews (resigned 20 November 2023) Pauline Bagnall Kelly Leonard Anthony Shanahan Clare Waymont (resigned 20 November 2023) Adele Brodie Helen Lake (resigned 29th January 2024) Leanne McLaughlin (resigned 12th August 2024) Carmen Hayes (appointed on 20th November 2023)
<b>President</b>	Emma Chappel
<b>Secretary</b>	Kelly Leonard
<b>Registered office</b>	71 Queen Victoria Street London England EC4V 4BE
<b>Principle office</b>	Fitwise Management Limited Blackburn House Seafield West Lothian EH47 7AQ
<b>Solicitors</b>	J F Dawson 34 Tisworth Road Beaconsfield Buckinghamshire HP9 1TP
<b>Independent examiner</b>	Kenneth McDowell CA Saffery LLP 9 Haymarket Square Edinburgh EH3 8RY

### **Structure, governance and management**

The British Association of Urological Nurses (BAUN) is both a company limited by guarantee, incorporated on 27th May 2010, and a registered charity with effect from 01 March 2011. BAUN was founded in 1995, 2020 is BAUN's 25th year of the association, it is a professional membership association for the promotion of education in urological nursing and urological patient care.

The BAUN Trustees are the management group responsible for the daily management of the association and consists currently of members who are both directors under the companies act, as well as trustees under the charities act. It acts as both the professional body in the provision of education to its members and the business arm of the association. BAUN council derives its authority from the membership and from the ratification of the business plan at the association's annual general meeting. Annual General Meetings are held on a yearly basis during annual conference.

BAUN Trustees host council meetings four times per year. Trustees are elected onto the council by postal or electronic ballot by the full voting membership. The officers of the association are elected by the current trustees. The office of president is elected by postal or electronic ballot of all members of the association. BAUN council must comprise of at least 3 trustees.

### **Objectives and activities**

The charity's objects are specifically restricted to the promotion of the advancement of education in Urological Nursing and Urological patient care.

Every trustee is personally responsible and accountable for the prudent management of the assets of the association and is required to work prudently in the interests of the charity. An annual return of accounts and activities is required and provided in the production of proper accounting records which disclose the reasonable accuracy, at any time during the financial year, the financial position of the charity. All such records relating to financial statements must comply with existing legislation and the association meets all its obligations in this respect.

The aims of the association a charitable company, limited by guarantee as set out in the memorandum and articles of the association require the trustees / directors to discharge their responsibilities under the charities act 1996 and the companies Act 1996.

The BAUN aims are to: -

- 1) Help to improve the care of urological patients in all healthcare settings
- 2) Organise conferences, courses of instruction, exhibitions, lectures and other educational activities
- 3) Provide and procure educational materials including guidelines, websites, newsletters and an international urological nursing journal for BAUN members
- 4) Provide personal development opportunities for BAUN Members through involvement in running the association
- 5) Work collaboratively with other organisations and exchange information and advice with them to the benefit of patients
- 6) Promote, encourage, carry out or commission research, surveys, studies or other work, making the useful results available
- 7) Alone or with other organisations nationally and internationally seek to influence the urological healthcare agenda

### **Objectives and activities (continued)**

The BAUN Values are:

- B Business efficiency (Continuous improvement)
- A Accountability (Transparency / Trustees)
- U Urological Nursing Vision (holistic needs of all members -novice to expert)
- N National Representation / Networking (raising profile)

The top 5 objectives for BAUN were:

- 1.Succession planning for trustee roles
- 2.Create new BAUN website
- 3.Fundraising plan with Nova Fundraising
- 4.Equality, Diversity & Inclusion policy
- 5.Engagement with other organisations including international

### **Achievements and performance**

#### Core Activities

In addition to the President objectives the Core Activities of the association are:

1. Annual Conference
2. Educational Programme
3. BAUN Newsletter
4. BAUN Journal - International Journal of urological Nursing.

#### Other Aims

- 1.Influence the development of (long term) project(s) to meet the aim of association
- 2.Raise BAUN profile
- 3.Collaborative working to the benefit of patients
- 4.Influence and develop communications strategy within the association
- 5.Develop governance processes to enable a pro- active approach and reduce risks to the association

BAUN Annual conference and exhibition 2023 took place at the Liverpool ACC, 19 – 21 November 2023. with 285 registered delegates; 58 exhibitors and 35 abstract submissions. 93% of delegates felt that the Conference met their expectations and 91% would recommend the BAUN conference to their colleagues.

## **Achievements and performance (continued)**

### **Future of BAUN**

BAUN held their first face to face Trustee meeting in April 2023 since pre pandemic. This day prior to the meeting involved team building and an external trainer providing insight into communication styles. Trustees found this useful to recognise their communication styles with one another, but also members and contributors. Four meetings per year are planned going forward with 2 virtual and 2 face to face meetings, plus meeting at the annual conference.

BAUN's membership stood at 910 as of January 2024, there were 825 members as of 31 March 2023. BAUN continue to enhance members benefits by offering free webinars and Facebook live events.

BAUN Educational programme BAUN continue to host virtual education out with the annual conference, the Education committee have confirmed a face-to-face event in June 2024.

**BAUN Newsletter** continues to be fully digital, this is produced quarterly to its members, which provides up to date news on topical issues. It generates income from advertising which finances the cost of producing the newsletter. This continues to be popular with members and enable a 2-way form of regular communication. The newsletter continues to be of immense credit to BAUN and a product to be proud of.

The association provides the publication of **The International Journal of Urological Nursing (IJUN)** to its members. In 2023 BAUN signed a new publication agreement with Willey, the income from sponsorship paid for the cost of the journal for the first time. The journal is flourishing worldwide with a new editorial committee being integrated. Trustees are committed to ensure that the journal continues to be fit for purpose and meet the needs of the members and non- members of the association.

### **Financial Review**

For the year beginning 1 April 2023, the opening funds started the year with a surplus balance of £122,158 and ended the year with a balance of £268,209 as a result of a £146,051 surplus for the year.

Included in the above, restricted funds totalled £15,349 and included; Bruce Turner Legacy Fund £13,993  
Catherine Atkin Memorial Fund £1,356

The main contribution to the surplus was the success of the BAUN annual conference and exhibition, this generated a surplus of £127,226, which will be used to reinvest in BAUN activities.

At the beginning of the financial year for 2020/21 it was envisaged that BAUN would continue to keep monies in the investment, this is a low risk approach as outlined in BAUN M&A's. The balance of funds invested with St James Place Wealth Management was £22,690 as at 31st March 2024. BAUN are considering whether to move this investment to a medium risk.

Charitable donation of £10,000 from Cure to enable BAUN to progress with a new Website. The total cost is estimated to be around £15,000.

BAUN continue to host the IJUN virtually, which continues to be a cost saving from the previous hard copy issues. The income from Royalties is £18,084 as at 31st March 2024.

BAUN continued to closely monitor the cash flow situation and took actions to avoid this dropping. Actions included; maximising credit terms and agreeing payment plans where possible.

The management company representing us continued to help us draw up cash flow projections on a regular basis, and regular finance meetings are held with the BAUN treasurer. This helps BAUN to plan for their strategic aims in a staged way.

### **Risk Management**

BAUN trustees and directors have previously discussed the nature of BAUN potential risks and to ensure continuous improvement the risk register is reviewed at each quarterly board meeting

A monthly financial reporting process ensures that the directors and trustees are kept up to date with income and expenditure and are in a good position to pick up quickly on financial trends. Insurance is taken out to cover activity especially in respect to the annual conference.

**British Association of Urological Nurses  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report) (continued)  
For the year ended 31 March 2024**

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**Trustee Activities**

BAUN highlighted 5 key objectives to achieve between 1 April 2023 and 31 March 2024

**1. Succession planning for trustee roles**

Role profiles have been reviewed by Trustees to ensure they are fit for purpose. Trustees identified where there were deputy leads required and these were implemented, with a new deputy treasurer, deputy education and deputy conference lead introduced.

**2. Create new BAUN website**

BAUN placed a tender call for website developers and following interviews, Pink Marketing, were appointed as the new developer. BAUN Trustees are working with PINK to develop an engaging and inclusive website, with external parties consulted on the content. BAUN were able to secure a grant from CURE to part fund this new development.

**3. Fundraising plan with Nova Fundraising**

BAUN worked with Nova Fundraising to assess their access to fundraising opportunities and to review how they currently promote their own fundraising efforts. Anthony Shanahan has been appointed as the Fundraising Lead and continues to engage with Nova Fundraising.

**4. Equality, Diversity & Inclusion policy**

BAUN achieved their objective of producing an Equality, Diversity and Inclusion Policy. This objective will remain in place for 2024 – 2025 with a new co-opted Trustee in place to lead on implement the policy.

**5. Engagement with other organisations including international**

BAUN Trustees have been actively engaging with charities and international organisations, BBUK, ACP, ANZUNS, EAUN, BAUS, PCUK, PCR.

**BAUN has representation with the following organisations**

ACP Conference	NATIONAL PROSTATE CANCER AUDIT CRG
ANZUNS Conference	NICE
APPG CONTINENCE, APPG MANIFESTO	PCRMP SCIENTIFIC REFERENCE GROUP
APPG MALE CANCER	PCUK ACTIVE SURVEILLANCE GROUP
BAUN/TUF Study Day	PCUK ADVISORY GROUP
BAUS Conference	PCUK EDUCATION GROUP
BAUS council meeting	PCUK POLICY & STRATEGY GROUP
BJN Awards ceremony	SUNA Conference
British Urology Group (BUG)	Urology News
DRIPPP	UTA – PARLIAMENTARY MEETING
EAUN Conference	AfPP - Association for Perioperative Practice
EFUN	SWUNG - South Wales Urology Nursing Group
Fight Bladder Cancer	Welsh Urology
Action Bladder Cancer	National Prostate Cancer Audit
GIRFT	PCUK
IAUN Conference	Continence Advisory Board
Kidney Cancer UK	

**Top 5 priorities for April 2024 – March 2025**

1. Continue to grow Equality, Diversity and Inclusion with BAUN Membership and Trustees
2. Continue engagement with other organisations including international
3. Review the BAUN Aims
4. Membership engagement campaign
5. Increase education

**Trustee's responsibilities statement:**

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for the period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption. The trustee's annual report was approved on and signed on behalf of the board of trustees by: -



Emma Chappel  
**BAUN President**

**British Association of Urological Nurses  
Company Limited by Guarantee  
Independent examiner's report  
For the year ended 31 March 2024**

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I report to the charity trustees on my examination of the financial statements of the Charity for the year ended 31 March 2024.

**Respective responsibilities of trustees and examiner**

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

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

**Basis of independent examiner's report**

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

**Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the The Institute of Chartered Accountants of Scotland. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

**British Association of Urological Nurses  
Company Limited by Guarantee  
Independent examiner's report (continued)  
For the year ended 31 March 2024**

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**Use of our report**

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



**Kenneth McDowell CA  
Saffery LLP  
Chartered Accountants**

12 December 2024

9 Haymarket Square  
Edinburgh  
EH3 8RY

British Association of Urological Nurses

Statement of Financial Activities (including Income and Expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments</b>					
Donations and legacies	3	14,864	-	14,864	9,297
Charitable activities	4	535,681	-	535,681	428,279
<b>Total income</b>		<u>550,545</u>	<u>-</u>	<u>550,545</u>	<u>437,577</u>
<b>Expenditure on:</b>					
British Association of Urological Nurses	5	406,142	-	406,142	354,728
Other expenditure		-	488	488	-
<b>Total expenditure</b>		<u>406,142</u>	<u>488</u>	<u>406,630</u>	<u>354,728</u>
Net losses/(gains) on investments	8	(2,135)	-	(2,135)	1,010
<b>Net income</b>		<u>146,539</u>	<u>(488)</u>	<u>146,051</u>	<u>81,839</u>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>146,539</u>	<u>(488)</u>	<u>146,051</u>	<u>81,839</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		106,321	15,837	122,158	40,319
<b>Total funds carried forward</b>		<u>252,860</u>	<u>15,349</u>	<u>268,209</u>	<u>122,158</u>

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

All income and expenditure derive from continuing activities.

**British Association of Urological Nurses**

**Statement of financial position  
For the year ended 31 March 2024**

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	7		102		121
Investments	8		<u>22,689</u>		<u>20,554</u>
			22,791		20,675
<b>Current assets</b>					
Debtors	9	152,348		90,707	
Cash at bank and in hand		<u>213,826</u>		<u>138,619</u>	
British Association of Urological Nurses		366,175		229,326	
<b>Creditors: amounts falling due within one year</b>	10	<u>120,756</u>		<u>127,843</u>	
Net current assets			245,418		101,483
Total assets less current liabilities			<u>268,209</u>		<u>122,158</u>
Net assets			<u>268,209</u>		<u>122,158</u>
<b>Funds of the charity</b>					
Restricted funds			15,349		15,837
Unrestricted funds			<u>252,860</u>		<u>106,321</u>
<b>Total charity funds</b>	11		<u>268,209</u>		<u>122,158</u>

For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

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



**Emma Chappel**

**President**

**Company Registration No. 07266955**

## **1. Accounting Policies**

### **Company information**

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England. The address of the registered office is Brambles Bere Farm Lane, North Boarhunt, Fareham, PO1 7 6JJ, England.

### **1.1 Accounting convention**

The financial statements 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

### **1.2 Going Concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **1.3 Income and expenditure**

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

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

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

#### **Charitable activities**

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

#### **Other expenditure**

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

### **1.4 Cash and cash equivalents**

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

## 1. Accounting Policies (continued)

### 1.5 Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	15% reducing balance
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#### Investments

Listed equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

### 1.6 Financial instruments

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

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

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

### 1.7 Fund accounting

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

### 1.8 Taxation

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

## 2. Limited by guarantee

British Association of Urological Nurses is a company limited by guarantee and accordingly does not have share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**British Association of Urological Nurses**

**For the year ended 31 March 2024**

**3. Income from donations and legacies**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Legacies</b>		
Catherine Atkin Memorial Fund income	-	250
<b>Sponsorship</b>		
Awards sponsorship	10,000	-
Trustees meeting sponsorship	4,864	9,047
	<u>14,864</u>	<u>9,297</u>

**4. Charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
AGM and conference income	411,655	320,426
E-Conference sponsorship	-	-
Advertising income	34,615	37,786
Members subscriptions	58,910	44,317
Corporate subscriptions	30,500	25,750
	<u>535,681</u>	<u>428,279</u>

**British Association of Urological Nurses**

**For the year ended 31 March 2024**

**5. Expenditure on charitable activities**

	Unrestricted £	Restricted £	Total 2024 £	2023 £
<b>Charitable activities</b>				
Conference expenses	284,429	-	284,429	243,810
Education	3,333	-	3,333	-
Newsletter	7,446	-	7,446	8,211
Membership	9,658	-	9,658	22,490
Direct mailing & website costs	8,714	-	8,714	3,001
Support costs	92,563	-	92,563	77,216
	<u>406,142</u>	<u>-</u>	<u>406,142</u>	<u>354,728</u>

**Support costs**

General office	14,099	4,978
Governance costs	5,350	4,215
Administration	54,715	36,794
Printing, postage, advertising & stationery	495	4,311
Book-keeping	-	6,089
Irrecoverable VAT	14,651	17,767
Insurance	3,234	3,039
Depreciation	18	23
Bad debt write off	-	-
	<u>92,562</u>	<u>77,216</u>

**6. Independent examination fees**

	Total 2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>5,350</u>	<u>4,215</u>

**7. Tangible Fixed Assets**

	Fixtures & fittings £	Total £
Cost:		
At 1 April 2023 and 31 March 2024	<u>1,012</u>	<u>1,012</u>
Depreciation:		
At 1 April 2023	891	891
Charge for the period	19	19
At 31 March 2024	<u>910</u>	<u>910</u>
Net Book Value:		
As at 31 March 2024	<u>102</u>	<u>102</u>
As at 31 March 2023	<u>121</u>	<u>121</u>

**British Association of Urological Nurses**

**For the year ended 31 March 2024**

**8. Investments**

	<b>Other investments</b>
	<b>£</b>
Valuation 1 April 2023	20,554
Fair value movements	2,135
Disposals	-
Valuation 31 March 2024	<u>22,689</u>

**9. Debtors**

	<b>Total 2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	118,407	72,515
Prepayments & Accrued Income	30,631	18,192
Other debtors	3,309	-
	<u>152,348</u>	<u>90,706</u>

**10. Creditors: amounts falling due within one year**

	<b>Total 2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	12,853	10,012
Accruals & deferred income	107,818	112,481
Other creditors	86	-
Social security & other taxes	-	5,350
	<u>120,756</u>	<u>127,843</u>

**Analysis of deferred income account**

Memberships	35,889	41,851
Conference	66,546	48,786
	<u>102,435</u>	<u>90,637</u>

During the year brought forward deferred income of £90,637 was released to the statement of financial activities and a further £101,778 of income was deferred.

**British Association of Urological Nurses**

**For the year ended 31 March 2024**

**11. Analysis of charitable funds**

	As at 1 April 2023	Income	Expenditure	Transfers	Gains and losses	As at 31 March 2024
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General funds	106,203	550,545	(406,116)	-	2,135	252,768
Designated funds - Fixed assets	118	-	(26)	-	-	92
	<u>106,321</u>	<u>550,545</u>	<u>(406,142)</u>	<u>-</u>	<u>2,135</u>	<u>252,860</u>
<b>Restricted funds</b>						
Bruce Turner Legacy Fund	14,481	-	(488)	-	-	13,993
Catherine Atkin Memorial	1,356	-	-	-	-	1,356
	<u>15,837</u>	<u>-</u>	<u>(488)</u>	<u>-</u>	<u>-</u>	<u>15,349</u>
	<u>122,158</u>	<u>550,545</u>	<u>(406,630)</u>	<u>-</u>	<u>2,135</u>	<u>268,209</u>

Bruce Turner Legacy Fund: This fund is a restricted fund to be used for training.

Catherine Atkin Memorial fund: This fund is to be used for support the EFUN Educational project

**12. Transactions with trustees**

No trustees received remuneration in the year.

Travel and subsistence expenses reimbursed to trustees or paid directly to third parties totalled £1,432 (2023:£ 1,432).

**13. Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible fixed assets	102	-	102	121
Investments	7,340	15,349	22,689	20,554
Current assets	366,175	-	366,175	229,326
Creditors less than 1 year	(120,756)	-	(120,756)	(127,843)
<b>Net assets</b>	<u>252,860</u>	<u>15,349</u>	<u>268,209</u>	<u>122,158</u>

**14. Company limited by guarantee**

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

**15. Going concern**

At the date of approval, the trustees have prepared and approved up to date management accounts, budgets and cash flow projections which include key income and cost assumptions that the trustees consider reasonable and prudent.

Having considered the matters above the trustees are of the view that, at the date of approval of the financial statements, the charity will have sufficient resources to continue to operate and meet debts as they fall due for the foreseeable future. The financial statements have therefore been drawn up on a going concern basis.

**BRITISH ASSOCIATION OF UROLOGICAL NURSES**

England & Wales - Charity number 1140616

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# Accounts

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Company Registration No. 7266955  
Charity No. 1140616

British Association of Urological Nurses

Company Limited by Guarantee

Unaudited financial statements  
for the year ended 31 March 2023

British Association of Urological Nurses  
Company Limited by Guarantee  
For the year ended 31 March 2023

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**British Association of Urological Nurses  
Company Limited by Guarantee  
For the year ended 31 March 2023**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

**Reference and administrative details**

<b>Registered charity name</b>	British Association of Urological Nurses
<b>Charity number</b>	1140616
<b>Company number</b>	7266955
<b>Trustees</b>	Emma Chappel Tina Gehring Sarah Hillery Rachel Skews (resigned 20 November 2023) Pauline Bagnall Kelly Leonard Janet Place (resigned 13th October 2022) Anthony Shanahan Clare Waymont (resigned 20 November 2023) Adele Brodie (appointed 7th November 2022) Helen Lake (appointed 7th November 2022) Leanne McLaughlin (appointed 7th November 2022) Theresa Neale (resigned 7th November 2022) Carmen Hayes (appointed on 20th November 2023)
<b>President</b>	Sarah Hillery
<b>Secretary</b>	Kelly Leonard (appointed 7th November 2022) Emma Chappel (resigned 7th November 2022)
<b>Registered office</b>	71 Queen Victoria Street London England EC4V 4BE
<b>Principle office</b>	Fitwise Management Limited Blackburn House Seafield West Lothian EH477AQ
<b>Solicitors</b>	J F Dawson 34 Tisworth Road Beaconsfield Buckinghamshire HP9 1TP
<b>Independent examiner</b>	Kenneth McDowell CA Saffery LLP Edinburgh Quay 133 Fountainbridge Edinburgh EH3 9BA

### Structure, governance and management

The British Association of Urological Nurses {BAUN} is both a company limited by guarantee, incorporated on 27th May 2010, and a registered charity with effect from 01 March 2011. BAUN was founded in 1995, 2020 is BAUN's 25th year of the association, it is a professional membership association for the promotion of education in urological nursing and urological patient care.

The BAUN Trustees are the management group responsible for the daily management of the association and consists currently of members who are both directors under the companies act, as well as trustees under the charities act. It acts as both the professional body in the provision of education to its members and the business arm of the association. BAUN council derives its authority from the membership and from the ratification of the business plan at the association's annual general meeting. Annual General Meetings are held on a yearly basis during annual conference.

BAUN Trustees host council meetings four times per year. Trustees are elected onto the council by postal or electronic ballot by the full voting membership. The officers of the association are elected by the current trustees. The office of president is elected by postal or electronic ballot of all members of the association. BAUN council must comprise of at least 3 trustees.

### Objectives and activities

The charity's objects are specifically restricted to the promotion of the advancement of education in Urological Nursing and Urological patient care.

Every trustee is personally responsible and accountable for the prudent management of the assets of the association and is required to work prudently in the interests of the charity. An annual return of accounts and activities is required and provided in the production of proper accounting records which disclose the reasonable accuracy, at any time during the financial year, the financial position of the charity. All such records relating to financial statements must comply with existing legislation and the association meets all its obligations in this respect.

The aims of the association a charitable company, limited by guarantee as set out in the memorandum and articles of the association require the trustees / directors to discharge their responsibilities under the charities act 1996 and the companies Act 1996.

The BAUN aims are to: -

- 1) Help to improve the care of urological patients in all healthcare settings
- 2) Organise conferences, courses of instruction, exhibitions, lectures and other educational activities
- 3) Provide and procure educational materials including guidelines, websites, newsletters and an international urological nursing journal for BAUN members
- 4) Provide personal development opportunities for BAUN Members through involvement in running the association
- 5) Work collaboratively with other organisations and exchange information and advice with them to the benefit of patients
- 6) Promote, encourage, carry out or commission research, surveys, studies or other work, making the useful results available
- 7) Alone or with other organisations nationally and internationally seek to influence the urological healthcare agenda

## Objectives and activities (continued)

The BAUN Values are:

- B Business efficiency (Continuous improvement)
- A Accountability (Transparency / Trustees)
- U Urological Nursing Vision (holistic needs of all members -novice to expert)
- N National Representation / Networking (raising profile)

The President's objectives for 2022 - 2023 were as follows:

1. To continue to achieve financial stability of the association
2. Ensure development of Trustees to create cohesive partnerships and support succession planning
3. Identify the current urology nurse workforce and grow the membership to support self-development and leadership
4. Enhance BAUNs presence with external organisations

## Achievements and performance

### Core Activities

In addition to the President objectives the Core Activities of the association are:

1. Annual Conference
2. Educational Programme
3. BAUN Newsletter
4. BAUN Journal - International Journal of urological Nursing.

### Other Aims

1. Influence the development of (long term) project(s) to meet the aim of association
2. Raise BAUN profile
3. Collaborative working to the benefit of patients
4. Influence and develop communications strategy within the association
5. Develop governance processes to enable a pro- active approach and reduce risks to the association

BAUN Annual conference and exhibition 2022 saw the return of a face-to-face annual conference. This took place at the Edinburgh International Conference Centre, 6 - 8 October 2022. with 222 registered delegates; 50 exhibitors and 23 abstract submissions. 87% of delegates felt that the Conference met their expectations and 94% would recommend BAUN conference to their colleagues.

## Achievements and performance (continued)

### Future of BAUN

BAUN hosted a Team Building and strategic day on 12th May 2022. Discussion was focused on the challenges in urology cancer nursing today and actions and solutions that could overcome the limiting factors. BAUN came away from that meeting with actions to improve their presence including on social media and with external parties. BAUN continue to engage with NOVA fundraising to enhance their presence as a charity, potentially leading to increased income. After new trustee appointment in October 2022, BAUN reevaluated their roles and incorporated the new trustees into the responsibilities to take BAUN into the future. BAUN plan to hold their first face to face meeting in April 2023, face to face meetings are planned twice yearly, plus meeting at the annual conference.

BAUN's membership during this time has grown by 34 and that was positive, with over 800 members. BAUN continue to enhance members benefits by offering free webinars and face book live events.

BAUN Educational programme BAUN continue to host virtual education out with the annual conference, the Education committee will consider a face-to-face event in 2023 - 2024, this will be reviewed after the financial forecast is set.

BAUN Newsletter was now fully digital, vibrant and relevant with a new editor, this is produced quarterly to its members, which provides up to date new on topical issues. It generates income from advertising which finances the cost of producing the newsletter. This continues to be popular with members and enable a 2-way form of regular communication. The newsletter continues to be of immense credit to BAUN and a product to be proud of.

The association provides the publication of The International Journal of Urological Nursing (IJUN) to its members. In 2022 BAUN undertook a review of the contract to better reflect the move to a virtual publication. The membership fees continue to finance the cost of publishing the Journal. The journal is flourishing worldwide and there are plans to continue to promote and develop this. A review and subsequent new contract is in the process of being agreed. Trustees are committed to ensure that the journal continues to be fit for purpose and meet the needs of the members and non-members of the association.

### Financial Review

For the year beginning 1 April 2022, the opening funds started the year with a surplus balance of £40,319 and ended the year with a balance of £122,158 as a result of a £81,839 surplus for the year.

The restricted funds included;  
Bruce Turner Legacy Fund £14,481  
Catherine Atkin Memorial Fund £1,356

The main contribution to the surplus was the success of the BAUN annual conference and exhibition, this generated a surplus of £76,616, which will be used to reinvest in BAUN activities.

At the beginning of the financial year for 2020/21 it was envisaged that BAUN would continue to keep monies in the investment, this is a low risk approach as outlined in BAUN M&A's. The balance of funds invested with St James Place Wealth Management was £20,554 as at 31st March 2023. BAUN are considering whether to move this investment to a medium risk.

BAUN continue to host the IJUN virtually, which continues to be a cost saving from the previous hard copy issues.

BAUN continued to closely monitor the cash flow situation and took actions to avoid this dropping. Actions included; maximising credit terms and agreeing payment plans where possible.

The management company representing us continued to help us draws up cash flow projections on a regular basis, and regular finance meetings are held with the BAUN treasurer. This helps BAUN to plan for their strategic aims in a staged way.

### Risk Management

BAUN trustees and directors have previously discussed the nature of BAUN potential risks and to ensure continuous improvement the risk register is reviewed at each quarterly board meeting

A monthly financial reporting process ensures that the directors and trustees are kept up to date with income and expenditure and are in a good position to pick up quickly on financial trends. Insurance is taken out to cover activity especially in respect to the annual conference.

#### President Activities

##### Education

Initiation of BAUN Members engagement including

1. Trustee scoping exercise - Association management models, models of conference delivery and long-term association models
2. Continued virtual EFUN meetings with President, chairs and incoming officers of urological nursing association - Progress to initiating core components of framework
3. GIRFT Academy - membership representation on all work streams

##### Research / Audit

1. Continued collaboration with Bladder cancer charities {Fight bladder cancer / Action on Bladder Cancer.} to support development of patient information and drive need for workforce study - Exemplar project
2. Joint BAUN/ EAUN paper {IJUN} to share data internationally - published 2021
3. Urology Trade association and Urology Users and professionals group involvement
4. DRIPP - device related infection prevention practices collaborative working with IPS, ACA, NAVIS, ASAP, 2 work streams - Vascular access and urinary catheters

##### Leadership

1. Clarified roles for all Trustees including executive and lead roles.
2. Initiated the development of a BAUN communications Strategy which continues to be refined.

Introduction of: -

3. Annual Team building activity to maintain and continuously improve a high performing BAUN Trustee team - not achieved 2021 due to virtual working
4. Frequent structure for executive meetings to maintain momentum of continuous development
5. Build on Annual business planning process to consider strategic goals {3 years}
6. Continuous development of Trustees training in line with needs of the individual Trustees.
7. BAUN Leadership Feedback pilot, positive feedback received.
8. Awards Steering group continues to raise awareness of Bruce Turner and other awards and fundraising
9. Review process for identification of reporting on KPIs for Trustees and Management Company prior to consideration of renewal of contract
10. Active risk register {include Website security}

##### Plans for 2023 - 24

Strategic Plan in addition to the delivery of BAUN Core activities:

1. Succession planning for trustee roles
2. Create new BAUN website
3. Fundraising plan with Nova Fundraising
4. Equality, Diversity & Inclusion policy
5. Face to face education - based on available funds in forecast
6. Engagement with other organisations including international

Trustee's responsibilities statement:

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards {United Kingdom Generally Accepted Accounting Practice}. Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for the period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption. The trustee's annual report was approved on and signed on behalf of the board of trustees by: -



18.12.2023

Sarah Hillery  
BAUN President

I report to the charity trustees on my examination of the financial statements of the Charity for the year ended 31 March 2023.

#### Respective responsibilities of trustees and examiner

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

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

#### Basis of independent examiner's report

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

#### Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the The Institute of Chartered Accountants of Scotland. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

British Association of Urological Nurses  
Company Limited by Guarantee  
Independent examiner's report (continued)  
For the year ended 31 March 2023

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Use of our report

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



20.12.23

Kenneth McDowell CA  
Saffery LLP  
Chartered Accountants

Edinburgh Quay  
133 Fountainbridge  
Edinburgh  
EH3 9BA

British Association of Urological Nurses

Statement of Financial Activities (including Income and Expenditure account)  
For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income and endowments					
Donations and legacies	3	9,047	250	9,297	10,637
Charitable activities	4	<u>428,279</u>		<u>428,279</u>	<u>168,631</u>
Total income		<u>437,327</u>	<u>250</u>	<u>437,577</u>	<u>179,267</u>
Expenditure on:					
British Association of Urological Nurses	5	354,728		354,728	161,129
Other expenditure					
Total expenditure		<u>354,728</u>		<u>354,728</u>	<u>161,129</u>
Net losses@(gains) on investments	8	1,010		1,010	(273)
Net income		<u>81,589</u>	<u>250</u>	<u>81,839</u>	<u>18,411</u>
Transfers between funds					
Net movement in funds		<u>81,589</u>	<u>250</u>	<u>81,839</u>	<u>18,411</u>
Reconciliation of funds					
Total funds brought forward		<u>24,732</u>	<u>15,587</u>	<u>40,319</u>	<u>21,908</u>
Total funds carried forward		<u>106,321</u>	<u>15,837</u>	<u>122,158</u>	<u>40,319</u>

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

All income and expenditure derive from continuing activities.

British Association of Urological Nurses

Statement of financial position

For the year ended 31 March 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	7		121		144
Investments	8		<u>20,554</u>		<u>21,564</u>
			20,675		21,708
<b>Current assets</b>					
<b>Debtors</b>					
Cash at bank and in hand					
British Association of Urological Nurses					
			<u>138,619</u>		<u>115,284</u>
		229,326		270,402	
Creditors: amounts falling due within one year	10	<u>127,843</u>		<u>251,791</u>	
Net current assets			<u>101,483</u>		<u>18,611</u>
Total assets less current liabilities			<u>122,158</u>		<u>40,319</u>
Net assets			<u>122,158</u>		<u>40,319</u>
<b>Funds of the charity</b>					
<b>Restricted funds</b>					
Unrestricted funds			<u>106,321</u>		<u>24,732</u>
Total charity funds	11		<u>122,158</u>		<u>40,319</u>

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

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



18.12.2023

Tina Gehring

Trustee

Company Registration No. 07266955

## 1. Accounting Policies

### Company information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England. The address of the registered office is Brambles Bere Farm Lane, North Boarhunt, Fareham, PO1 7 6JJ, England.

#### 1.1 Accounting convention

The financial statements 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Income and expenditure

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

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

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

##### Charitable activities

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

##### Other expenditure

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

#### 1.4 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

## 1. Accounting Policies (continued)

### 1.5 Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	15% reducing balance
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#### Investments

Listed equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash generating unit to which the asset belongs. The cash generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

### 1.6 Financial instruments

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

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

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

### 1.7 Fund accounting

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

### 1.8 Taxation

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

## 2. Limited by guarantee

British Association of Urological Nurses is a company limited by guarantee and accordingly does not have share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

British Association of Urological Nurses

For the year ended 31 March 2023

3. Income from donations and legacies

	2023	2022
	£	£
Legacies		
Catherine Atkin Memorial Fund income	250	
Sponsorship		
Awards sponsorship		1,500
Trustees meeting sponsorship	9,047	9,137
	<u>9,297</u>	<u>10,637</u>

4. Charitable activities

	2023	2022
	£	£
AGM and conference income	320,426	
E Conference sponsorship		71,600
Advertising income	37,786	36,954
Members subscriptions	44,317	36,752
Corporate subscriptions	25,750	23,325
	<u>428,279</u>	<u>168,631</u>

For the year ended 31 March 2023

## 5. Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	2022
	£	£	£	£
Charitable activities				
Conference expenses	243,810		243,810	64,483
E Conference expenses				22,548
Newsletter	8,211		8,211	8,963
Membership	22,490		22,490	21,455
Direct mailing   website costs	3,001		3,001	2,723
Support costs	77,216		77,216	40,957
	<u>354,728</u>		<u>354,728</u>	<u>161,129</u>

Support costs				
General office			4,978	4,521
Governance costs			4,215	2,820
Administration			36,794	24,323
Printing, postage, advertising   stationery			4,311	919
Book keeping			6,089	6,526
Irrecoverable VAT			17,767	
Insurance			3,039	2,367
Depreciation			23	26
Bad debt write off				(545)
			<u>77,216</u>	<u>40,957</u>

## 6. Independent examination fees

	Total 2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>4,215</u>	<u>2,820</u>

## 7. Tangible Fixed Assets

	Fixtures & fittings	Total
	£	£
Cost:		
At 1 April 2022 and 31 March 2023	<u>1,012</u>	<u>1,012</u>
Depreciation:		
At 1 April 2022	868	868
Charge for the period	23	23
At 31 March 2023	<u>891</u>	<u>891</u>
Net Book Value:		
As at 31 March 2023	<u>121</u>	<u>121</u>
As at 31 March 2022	<u>144</u>	<u>144</u>

For the year ended 31 March 2023

## 8. Investments

	Other investments
	£
Valuation 1 April 2022	21,564
Fair value movements	(1,010)
Disposals	
Valuation 31 March 2023	<u>20,554</u>

## 9. Debtors

	Total 2023	2022
	£	£
Trade debtors	72,515	95,470
Prepayments & Accrued Income	18,192	59,646
Other debtors		2
	<u>90,707</u>	<u>155,118</u>

## 10. Creditors: amounts falling due within one year

	Total 2023	2022
	£	£
Trade creditors	10,012	64,331
Accruals & deferred income	112,481	180,108
Social security & other taxes	5,350	7,352
	<u>127,843</u>	<u>251,791</u>
Analysis of deferred income account		
Memberships	41,851	47,960
Conference	48,786	116,713
	<u>90,637</u>	<u>164,673</u>

During the year brought forward deferred income of £164,673 was released to the statement of financial activities and a further £90,637 of income was deferred.

For the year ended 31 March 2023

## 11. Analysis of charitable funds

	As at 1 April 2022	Income	Expenditure	Transfers	Gains and losses	As at 31 March 2023
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
<b>General funds</b>						
	24,588	437,327	(354,702)		(1,010)	106,203
<b>Designated funds Fixed assets</b>						
	144		(26)			118
	<u>24,732</u>	<u>437,327</u>	<u>(354,728)</u>		<u>(1,010)</u>	<u>106,321</u>
<b>Restricted funds</b>						
<b>Bruce Turner Legacy Fund</b>						
	14,481					14,481
<b>Catherine Atkin Memorial</b>						
	1,106	250				1,356
	<u>15,587</u>	<u>250</u>				<u>15,837</u>
	<u>40,319</u>	<u>437,577</u>	<u>(354,728)</u>		<u>(1,010)</u>	<u>122,158</u>

Bruce Turner Legacy Fund: This fund is a restricted fund to be used for training.

Catherine Atkin Memorial fund: This fund is to be used for support the EFUN Educational project

## 12. Transactions with trustees

No trustees received remuneration in the year.

Travel and subsistence expenses reimbursed to trustees or paid directly to third parties totalled £1,432 (2022:£ NIL).

## 13. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible fixed assets	121		121	144
Investments	4,717	15,837	20,554	21,564
Current assets	229,326		229,326	270,402
Creditors less than 1 year	<u>(127,843)</u>		<u>(127,843)</u>	<u>(251,791)</u>
Net assets	<u>106,321</u>	<u>15,837</u>	<u>122,158</u>	<u>40,319</u>

## 14. Company limited by guarantee

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

15. Going concern

At the date of approval, the trustees have prepared and approved up to date management accounts, budgets and cash flow projections which include key income and cost assumptions that the trustees consider reasonable and prudent.

Having considered the matters above the trustees are of the view that, at the date of approval of the financial statements, the charity will have sufficient resources to continue to operate and meet debts as they fall due for the foreseeable future. The financial statements have therefore been drawn up on a going concern basis.

**BRITISH ASSOCIATION OF UROLOGICAL NURSES**

England & Wales - Charity number 1140616

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# Accounts

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**Company Registration No.** 7266955  
**Charity No.** 1140616

**British Association of Urological Nurses**

**Company Limited by Guarantee**

**Unaudited financial statements  
for the year ended 31 March 2022**

**British Association of Urological Nurses  
Company Limited by Guarantee  
For the year ended 31 March 2022**

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**British Association of Urological Nurses  
Company Limited by Guarantee  
For the year ended 31 March 2022**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

**Reference and administrative details**

**Registered charity name** British Association of Urological Nurses  
**Charity number** 1140616  
**Company number** 7266955

**Trustees** Anthony Shanahan (Appointed 29 November 2021)  
Theresa Neale  
Emma Chappel  
Tina Gehring  
Deborah Victor (Resigned 29 November 2021)  
Sarah Hillery  
Kelly Leonard (Appointed 29 November 2021)  
Janet Place (Appointed 29 November 2021)  
Rachel Skews  
Pauline Bagnall

**President** Clare Waymont

**Secretary** Emma Chappel

**Registered office** 71 Queen Victoria Street  
London  
England  
EC4V 4BE

**Principle office** Fitwise Management Limited  
Blackburn House  
Seafield  
West Lothian  
EH477AQ

**Solicitors** J F Dawson  
34 Tisworth Road  
Beaconsfield  
Buckinghamshire  
HP9 1TP

**Independent examiner** Kenneth McDowell CA  
Saffery Champness LLP  
Edinburgh Quay  
133 Fountainbridge  
Edinburgh  
EH3 9BA

### **Structure, governance and management**

The British Association of Urological Nurses (BAUN) is both a company limited by guarantee, incorporated on 27th May 2010, and a registered charity with effect from 01 March 2011. BAUN was founded in 1995, it is a professional membership association for the promotion of education in urological nursing and urological patient care.

The BAUN Trustees are the management group responsible for the daily management of the association and consists currently of members who are both directors under the companies act, as well as trustees under the charities act. It acts as both the professional body in the provision of education to its members and the business arm of the association. BAUN council derives its authority from the membership and from the ratification of the business plan at the association's annual general meeting. Annual General Meetings are held on a yearly basis during annual conference.

BAUN Trustees host council meetings four times per year. Trustees are elected onto the council by postal or electronic ballot by the full voting membership. The officers of the association are elected by the current trustees. The office of president is elected by postal or electronic ballot of all members of the association. BAUN council must comprise of at least 3 trustees.

### **Objectives and activities**

The charity's objects are specifically restricted to the promotion of the advancement of education in Urological Nursing and Urological patient care.

Every trustee is personally responsible and accountable for the prudent management of the assets of the association and is required to work prudently in the interests of the charity. An annual return of accounts and activities is required and provided in the production of proper accounting records which disclose the reasonable accuracy, at any time during the financial year, the financial position of the charity. All such records relating to financial statements must comply with existing legislation and the association meets all its obligations in this respect.

The aims of the association a charitable company, limited by guarantee as set out in the memorandum and articles of the association require the trustees / directors to discharge their responsibilities under the charities act 1996 and the companies Act 1996.

The BAUN aims are to: -

- 1) Help to improve the care of urological patients in all healthcare settings
- 2) Organise conferences, courses of instruction, exhibitions, lectures and other educational activities
- 3) Provide and procure educational materials including guidelines, websites, newsletters and an international urological nursing journal for BAUN members
- 4) Provide personal development opportunities for BAUN Members through involvement in running the association
- 5) Work collaboratively with other organisations and exchange information and advice with them to the benefit of patients
- 6) Promote, encourage, carry out or commission research, surveys, studies or other work, making the useful results available
- 7) Alone or with other organisations nationally and internationally seek to influence the urological healthcare agenda
- 8) Help to improve the care of urological patients in all healthcare settings
- 9) Organise conferences, courses of instruction, exhibitions, lectures and other educational activities

**Objectives and activities (continued)**

- 10) Provide and procure educational materials including guidelines, websites, newsletters and an international urological nursing journal for BAUN members
- 11) Provide personal development opportunities for BAUN Members through involvement in running the association
- 12) Work collaboratively with other organisations and exchange information and advice with them to the benefit of patients
- 13) Promote, encourage, carry out or commission research, surveys, studies or other work, making the useful results available
- 14) Alone or with other organisations nationally and internationally seek to influence the urological healthcare agenda

The BAUN Values are:

- |   |   |
|---|---|
| B | Business efficiency (Continuous improvement)                                |
| A | Accountability (Transparency / Trustees)                                    |
| U | Urological Nursing Vision (holistic needs of all members -novice to expert) |
| N | National Representation / Networking (raising profile)                      |

**The President's objectives for 2021 – 2022 were as follows:**

1. To achieve financial stability of the association – Ensure robust business planning that is measurable and explore other routes of funding and income generation.
2. Ensure development of Trustees to create cohesive partnerships and support succession planning – Embed trustee training relating to finance, risk assessment and strategic planning.
3. Identify the current urology nurse workforce and grow the membership to support self-development and leadership – Work in partnership with other organisations and explore ways to encourage new nurses to urology.
4. Continued development of the Education Framework for Urological Nurses (EFUN) to include initial induction of nurses into the speciality and established practitioners – Working in partnership with EAUN and ANZUNS.
5. Ensure BAUN is embedded within the national healthcare agenda - Collaborate with key stakeholders and other organisations (local, national and international), to explore how BAUN can provide expertise and leadership.
6. Influence the development of (long term) project(s) to meet the aim of association in collaboration with others.
7. Raise BAUN profile – Develop strategic influence by using Political awareness.
8. Identify organisations motivated to work collaboratively to the benefit of patients in line with national agenda (NHSi) /and horizon scanning (NHS England/NICE)
9. Influence and develop communications strategy within the association
10. Develop governance processes to enable a pro- active approach and reduce risks to the association
11. Clarify and agree key performance targets for Management team and identifying reporting arrangements.

## **Achievements and performance**

### **Core Activities**

In addition to the President objectives the Core Activities of the association continue. These include the delivery of:

1. Annual Conference
2. Educational Programme
3. BAUN Newsletter
4. BAUN Journal - International Journal of urological Nursing.

BAUN annual conference and exhibition has had to adapt to continue to mirror the success of previous years. We saw our first fully virtual conference on 29th & 30th November 2021 which was an outstanding success with 499 registered delegates.

It generated constructive and positive feedback which we have used to generate a programme for 2023. BAUN operates in partnership with industry and largely due to this, we were able to offer this first virtual conference with no charge to our members.

The past year has continued to be challenging in unprecedented circumstances. All BAUN business activity has remained virtual since March 2020. Due to the continued uncertainty of the pandemic the decision to move to a virtual platform for conference 2020 was unanimously agreed by all trustees in August 2020. The decision was taken with the sole aim to continue to provide our members with education and development and to encourage national networking.

At the beginning of 2021 BAUN looked into delivering educational events via webinars for 2021 with further events planned for 2022. Other education was delivered jointly with industry. BAUN engages with Industry to facilitate study events including chairing duties and programme development year on year.

All BAUN business activity since January 2021 continues to take place via zoom meetings. These meetings are held monthly and have ensured the financial and business planning of the association with on going dedication and commitment of all trustees. It has to be acknowledged however that the success of BAUN relies on the development and cohesive relationships within the trustee team and this will require future planning as to how this can be achieved via a virtual platform.

BAUN will continue to be an active association despite the best efforts of a pandemic. Times ahead for BAUN will be challenging but the association remains resilient and adaptable and will aim to continue to thrive and grow for the future.

The association produces a quarterly newsletter to its members, which provides up to date news on topical issues. It generates income from advertising which finances the cost of producing the newsletter. This continues to be popular with members and enable a 2-way form of regular communication. In 2020 this has moved to an electronic newsletter distributed via email to all out members. This has seen no negative response from members or industry and fits in with BAUN's responsibility to reflect global awareness of waste reduction.

**Achievements and performance (continued)**

The association provides the publication of The International Journal of Urological Nursing (IJUN) to its members. The membership fees are used to finance the cost of publishing the Journal. The journal is flourishing worldwide and there are plans to continue to promote and develop this. A review and subsequent new contract is in the process of being agreed. Trustees are committed to ensure that the journal continues to be fit for purpose and meet the needs of the members and non- members of the association.

From 2014 there has been an annual business planning process in place which outlines key association priorities and activities and resources allocated to achieve them. The process of business planning has within the last 12 months become more mature and Trustees are held responsible for their goals and objectives. This is in line with the BAUN values.

BAUN continues to be active on Twitter, LinkedIn and Facebook with an increase in activity of followers over the last 12 months. BAUN continues to develop its website, attracting visitors both nationally and internationally. Website activity is especially high at times of launching study days and annual conference. The website helps to project BAUN's image and branding, which requires regular and consistent updating. In response to GDPR essential investment has been undertaken to ensure the site is in line with these regulations. There have been no data breaches at the time of writing.

BAUN membership has continued to grow. Members are emailed on a monthly basis with a report from the President which includes activities and updates on clinical issues. Members are notified of future study days, education events and encouraged to attend these free events. The Trustees actively see and encourage the members to take on new educational opportunities and become more involved with the association through writing, speaking or joining as a Trustee. A corporate introduction to study days has been developed to ensure consistency in messaging.

BAUN works with Urology UK, a partnership to promote and raise the profile of Urology in collaboration with BAUS, BJUI, and links with industry and charity partners to access parliament. Connections with European (EAUN) and worldwide (ANZUNS) Urological Nursing associations are highly valued; collaboration and attendance at conferences and communication is promoted.

ANZUNS) Urological Nursing associations are highly valued; collaboration and attendance at conferences and communication is promoted.

### **Financial Review**

For the year beginning 01 April 2021, the opening unrestricted funds started the year with a surplus balance of £1,821 and ended the year with a balance of £24,732 as a result of a £22,911 surplus for the year.

Overall the charity started 01 April 2021 with Net assets balance of £21,908 and ended the 31st March 2022 with a Net asset balance of £ 40,319

The restricted funds included;

Bruce Turner Legacy Fund	£14,481
Catherine Atkin Memorial Fund	£1,106

Despite BAUN starting the financial year with a year end forecasted unrestricted deficit of £31,765 we ended with a final surplus for the year of £22,911. One of the biggest contributors to this was due to the increase in sponsorship, subscription and advertising income whilst support costs such as irrecoverable VAT and administration costs were lower in the year, resulting in a higher surplus at the year end.

BAUN managed to keep hold of some of the contributions from companies received for the full face to face conference for BAUN 2021, this enabled us to keep and carry funds over which will go towards bookings for conference 2022.

At the beginning of the financial year for 2021/22 it was envisaged that BAUN would continue to keep monies in the investment, this is a low risk approach as outlined in BAUN M&A's. The balance of funds invested with St James Place Wealth Management was £21,564 as at 31st March 2022 in which no funds were drawn down in the year.

The charity continues to hold the Bruce Turner and the Catherine Atkin Memorial Fund monies in the Unit Trust Investment. Donated money to Bruce Turner continues to be available to support the winner of the Bruce Turner award and past winners. The funds have remained fairly static as a result of reduced activity. Both monies remain allocated against the restricted funds held by the association.

Conference was free to delegates and whilst successful in terms of delegate numbers, and received valued financial support from industry through exhibitors and sponsorship resulted in a £ 22,911 surplus. The reduction in surplus was as a result of the reduction in conference charges due to converting to a virtual. Whilst conference remains successful BAUN has continued to see a reduction in the surplus gained year on year.

BAUN continued to closely monitor the cash flow situation and took actions to avoid this dropping. Actions included; maximising credit terms and agreeing payment plans where possible.

The management company representing us continued to help us draws up cash flow projections on a 2 weekly basis, and regular meetings were held going forward. In conjunction with our management company plans were drawn to identify where cost savings could be made and income could be generated. These included;

Representation at events continued to be virtual, whilst Trustee meetings continued to be run using virtual meetings. This enabled cost savings on travel, hotel, and meeting rooms.

The increase in subscriptions for all membership categories took effective from 1 April 2020 and encouragingly membership continue to remain static. In the year to 31 March 2022 commercial membership costs increased, along with increases in commercial activity charges.

### **Going concern**

The financial statements are prepared on a going concern basis as the Trustees believe that the organisation will have sufficient funds to meet its ongoing financial obligations for at least twelve months from the signing of these financial statements. Annual projections are continuing to be looked at to the end of March 2023 and beyond. This will help to inform decisions for conference 2022, plan for cost savings and look to alternative income generation routes required

### **Risk management**

BAUN trustees and directors have previously discussed the nature of BAUN potential risks however to ensure continuous improvement it was identified in the President goals the need to identify BAUN:

- a) risks to the charity as part of its business planning and financial forecast process
- b) develop a risk register
- c) Identify actions to reduce risks
- d) Prioritise risks by means of a scoring system
- e) Process for review on a quarterly basis.

A monthly financial reporting process ensures that the directors and trustees are kept up to date with income and expenditure and are in a good position to pick up quickly on financial trends. Insurance is taken out to cover activity especially in respect to the annual conference.

### **President Activities**

#### **Education**

Initiation of BAUN Members engagement including

1. Trustee scoping exercise – Association management models, models of conference delivery and long-term association models
2. Continued virtual EFUN meetings with President, chairs and incoming officers of urological nursing association – Progress to initiating core components of framework
3. GIRFT Academy – membership representation on all work streams

#### **Research / Audit**

1. Continued collaboration with Bladder cancer charities (Fight bladder cancer / Action on Bladder Cancer.) to support development of patient information and drive need for workforce study – Exemplar project
2. Joint BAUN/ EAUN paper (IJUN) to share data internationally – published 2021
3. Urology Trade association and Urology Users and professionals group involvement
4. DRIPP – device related infection prevention practices collaborative working with IPS, ACA, NAVIS, ASAP, 2 work streams - Vascular access and urinary catheters

#### **Leadership**

1. Clarified roles for all Trustees including executive and lead roles.
2. Initiated the development of a BAUN communications Strategy which continues to be refined.  
Introduction of: -
3. Annual Team building activity to maintain and continuously improve a high performing BAUN Trustee team - not achieved 2021 due to virtual working
4. Frequent structure for executive meetings to maintain momentum of continuous development
5. Build on Annual business planning process to consider strategic goals (3 years)
6. Continuous development of Trustees training in line with needs of the individual Trustees.
7. BAUN Leadership Feedback pilot, positive feedback received.
8. Awards Steering group continues to raise awareness of Bruce Turner and other awards and fundraising
9. Review process for identification of reporting on KPIs for Trustees and Management Company prior to consideration of renewal of contract
10. Active risk register (include Website security)

**Plans for 2022 - 23**

Strategic Plan in addition to the delivery of BAUN Core activities:

1. Continued development of educational framework for urology nurses. Work with ANZONS and EAUN to formulate components of framework
2. Consider opportunities to undertake further study internationally (SUNA).
3. Contribute to Summit (for key enablers ) to review data analysis, develop recommendations and options for implementation of Urology nursing Curriculum framework (EFUN).
4. Share with national societies / key collaborators / stakeholders.
5. Fundraising strategy developed and exploration of external expertise support to deliver this.
6. GIRFT and GIRFT Academy- BAUN involvement for preparation of deep dives 2021. Clinical Lead to update at BAUN Conference Nov 2021.
7. Act on recommendations from Parliamentary roundtable with aim to have a greater number of clinical nurse specialists (CNS) made available to urology teams, with more CNSs also trained to specialise in bladder cancer.
8. A comprehensive study should be carried out of nurses working with bladder cancer patients; exploring nurse titles, roles and workload – Exemplar project.
9. Continued collaboration with Bladder cancer charities (Fight bladder cancer / Action on Bladder Cancer).
10. A comprehensive study should be carried out of nurses working with bladder cancer patients; exploring nurse titles, roles and workload. The delay in progress the result of a pandemic.
11. Continued collaboration with Bladder cancer charities (Fight bladder cancer / Action on Bladder Cancer).
12. CaUTIs - Build on Links with IPS re national CaUTI project and DRIPP.
13. Undertake BAUN Leadership feedback Annually at end of President first year and embed into communications strategy.
14. Provide Trustee opportunity to utilise Leadership feedback for purpose of professional development and an opportunity to utilise for revalidation.
15. Continue to evaluate Trustees development plan and make appropriate additions.
16. Consider the strategy to build on the work of the Bruce Turner Steering group for the Continuous development of the whole BAUN awards portfolio.
17. Agree Management Company KPIs (Renewal Contract for consideration).
18. Agree draft communications strategy.
19. A risk register is in place.
20. Explore governance arrangements (Need to consider accessing professional advice).

**Trustee's responsibilities statement:**


The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for the period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption. The trustee's annual report was approved on and signed on behalf of the board of trustees by: -

  
Clare Waymont  
**BAUN President 2020-2022**

7 November 2022

**British Association of Urological Nurses  
Company Limited by Guarantee  
Independent examiner's report  
For the year ended 31 March 2022**

---

I report to the charity trustees on my examination of the financial statements of the Charity for the year ended 31 March 2022.

**Respective responsibilities of trustees and examiner**

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

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

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

**British Association of Urological Nurses  
Company Limited by Guarantee  
Independent examiner's report (continued)  
For the year ended 31 March 2022**

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**Use of our report**

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



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

6 December 2022

Edinburgh Quay  
133 Fountainbridge  
Edinburgh  
EH3 9BA

British Association of Urological Nurses

Statement of Financial Activities (including Income and Expenditure account)  
For the year ended 31 March 2022

		Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	Notes	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	3	10,637	-	10,637	21,998
Charitable activities	4	168,631	-	168,631	151,643
Investment income	5	-	-	-	-
<b>Total income</b>		<u>179,267</u>	<u>-</u>	<u>179,267</u>	<u>173,641</u>
<b>Expenditure on:</b>					
British Association of Urological Nurses	6	156,629	4,500	161,129	164,577
Other expenditure		-	-	-	-
<b>Total expenditure</b>		<u>156,629</u>	<u>4,500</u>	<u>161,129</u>	<u>164,577</u>
Net gains on investments	9	(273)	-	(273)	(3,462)
<b>Net income</b>		<u>22,911</u>	<u>(4,500)</u>	<u>18,411</u>	<u>12,526</u>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>22,911</u>	<u>(4,500)</u>	<u>18,411</u>	<u>12,526</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,821	20,087	21,908	9,382
<b>Total funds carried forward</b>		<u>24,732</u>	<u>15,587</u>	<u>40,319</u>	<u>21,908</u>

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

All income and expenditure derive from continuing activities.

British Association of Urological Nurses

Statement of financial position  
For the year ended 31 March 2022

		2022		2021	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	8		144		170
Investments	9		<u>21,564</u>		<u>21,291</u>
			21,708		21,461
<b>Current assets</b>					
Debtors	10	155,118		38,785	
Cash at bank and in hand		<u>115,284</u>		<u>65,400</u>	
		270,402		104,184	
<b>Creditors: amounts falling due within one year</b>	11	<u>251,791</u>		<u>103,737</u>	
Net current assets			18,611		447
Total assets less current liabilities			<u>40,319</u>		<u>21,908</u>
Net assets			<u>40,319</u>		<u>21,908</u>
<b>Funds of the charity</b>					
Restricted funds			15,587		20,087
Unrestricted funds			<u>24,732</u>		<u>1,821</u>
<b>Total charity funds</b>	12		<u>40,319</u>		<u>21,908</u>

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

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

Theresa Neale



07/11/22

Trustee

Company Registration No. 07266955

## **1. Accounting Policies**

### **Company information**

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England. The address of the registered office is Brambles Bere Farm Lane, North Boarhunt, Fareham, PO1 7 6JJ, England.

### **1.1 Accounting convention**

The financial statements 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

### **1.2 Going Concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **1.3 Income and expenditure**

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

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

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

#### **Charitable activities**

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

#### **Other expenditure**

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

### **1.4 Cash and cash equivalents**

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1. Accounting Policies (continued)**

**1.5 Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	15% reducing balance
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**Investments**

Listed equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**1.6 Financial instruments**

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

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

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

**British Association of Urological Nurses**

**For the year ended 31 March 2022**

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**1. Accounting Policies (continued)**

**1.7 Fund accounting**

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

**1.8 Taxation**

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

**2. Limited by guarantee**

British Association of Urological Nurses is a company limited by guarantee and accordingly does not have share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**British Association of Urological Nurses**

**For the year ended 31 March 2022**

**3. Income from donations and legacies**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Legacies</b>		
Bruce Turner legacy income	-	180
Catherine Atkin Memorial Fund income	-	150
<b>Sponsorship</b>		
Awards sponsorship	1,500	3,000
Education meeting sponsorship	-	-
Trustees meeting sponsorship	9,137	8,668
<b>Other grant income</b>	-	10,000
	<u>10,637</u>	<u>21,998</u>

**4. Charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
AGM and conference income	-	-
E-Conference sponsorship	71,600	65,288
Study days and workshop	-	-
Advertising income	36,954	27,659
Members subscriptions	36,752	43,280
Corporate subscriptions	23,325	15,415
	<u>168,631</u>	<u>151,643</u>

**5. Investment income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	<u>-</u>	<u>-</u>

British Association of Urological Nurses

For the year ended 31 March 2022

6. Expenditure on charitable activities

	Unrestricted £	Restricted £	Total 2022 £	2021 £
<b>Charitable activities</b>				
Conference expenses	59,983	4,500	64,483	38,694
E-Conference expenses	22,548	-	22,548	28,993
Study days & workshops	-	-	-	-
Newsletter	8,963	-	8,963	7,971
Membership	21,455	-	21,455	35,727
Direct mailing & website costs	2,723	-	2,723	1,787
Support costs	40,957	-	40,957	51,405
	<u>156,629</u>	<u>4,500</u>	<u>161,129</u>	<u>164,577</u>

**Support costs**

General office	4,521	5,012
Governance costs	2,820	2,665
Administration	24,323	26,556
Printing, postage, advertising & stationery	919	334
Book-keeping	6,527	14,816
Irrecoverable VAT	-	(862)
Travel & subsistence	-	706
Insurance	2,367	1,722
Depreciation	26	30
Commission	-	306
Bad debt write off	(545)	120
	<u>40,957</u>	<u>51,405</u>

7. Independent examination fees

	Total 2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,820</u>	<u>2,665</u>

8. Tangible Fixed Assets

	Fixtures & fittings £	Total £
Cost:		
At 1 April 2021 and 31 March 2022	<u>1,012</u>	<u>1,012</u>
Depreciation:		
At 1 April 2021	842	812
Charge for the period	26	30
At 31 March 2022	<u>868</u>	<u>842</u>
Net Book Value:		
As at 31 March 2022	<u>144</u>	<u>170</u>
As at 31 March 2021	<u>170</u>	<u>200</u>

**British Association of Urological Nurses**

**For the year ended 31 March 2022**

**9. Investments**

	<b>Other investments</b>	<b>Other investments</b>
	<b>£</b>	<b>£</b>
Valuation 1 April 2021	21,291	27,829
Fair value movements	273	3,462
Disposals	-	(10,000)
Valuation 31 March 2022	<u>21,564</u>	<u>21,291</u>

**10. Debtors**

	<b>Total 2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	95,470	11,276
Prepayments & Accrued Income	59,646	23,195
Other debtors	2	4314
	<u>155,118</u>	<u>38,785</u>

**11. Creditors: amounts falling due within one year**

	<b>Total 2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	64,331	30,206
Accruals & deferred income	180,108	73,379
Social security & other taxes	7,352	0
Other creditors	0	152
	<u>251,791</u>	<u>103,737</u>
<b>Analysis of deferred income account</b>		
Memberships	47,960	26,186
Conference	116,713	44,528
	<u>164,673</u>	<u>70,714</u>

During the year brought forward deferred income of £70,714 was released to the statement of financial activities and a further £164,673 of income was deferred.

British Association of Urological Nurses

For the year ended 31 March 2022

12. Analysis of charitable funds

	As at 1 April 2021	Income	Expenditure	Transfers	Gains and losses	As at 31 March 2022
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General funds						
	1,651	179,267	(156,603)	-	273	24,588
Designated funds - Fixed assets						
	170	-	(26)	-	-	144
	<u>1,821</u>	<u>179,267</u>	<u>(156,629)</u>	<u>-</u>	<u>273</u>	<u>24,732</u>
<b>Restricted funds</b>						
Bruce Turner Legacy Fund						
	18,981	-	(4,500)	-	-	14,481
Catherine Atkin Memorial						
	1,106	-	-	-	-	1,106
	<u>20,087</u>	<u>-</u>	<u>(4,500)</u>	<u>-</u>	<u>-</u>	<u>15,587</u>
	<u>21,908</u>	<u>179,267</u>	<u>(161,129)</u>	<u>-</u>	<u>273</u>	<u>40,319</u>

Bruce Turner Legacy Fund: This fund is a restricted fund to be used for training.

Catherine Atkin Memorial fund: This fund is to be used for support the EFUN Educational project

13. Transactions with trustees

No trustees received remuneration in the year.

Travel and subsistence expenses reimbursed to trustees or paid directly to third parties totalled £NIL (2021:£ NIL).

14. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tangible fixed assets	144	-	144	170
Investments	21,564	-	21,564	21,291
Current assets	254,815	15,587	270,402	104,184
Creditors less than 1 year	(251,791)	-	(251,791)	(103,737)
<b>Net assets</b>	<u>24,732</u>	<u>15,587</u>	<u>40,319</u>	<u>21,908</u>

15. Company limited by guarantee

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

**16. Going concern**

During the financial year the charity, like many entities throughout the UK, continues to be affected by the COVID 19 pandemic.

At the date of approval, the trustees have prepared and approved up to date management accounts, budgets and cash flow projections which include key income and cost assumptions that the trustees consider reasonable and prudent.

Having considered the matters above the trustees are of the view that, at the date of approval of the financial statements, the charity will have sufficient resources to continue to operate and meet debts as they fall due for the foreseeable future. The financial statements have therefore been drawn up on a going concern basis.

**BRITISH ASSOCIATION OF UROLOGICAL NURSES**

England & Wales - Charity number 1140616

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# Accounts

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**Company Registration No.** 7266955  
**Charity No.** 1140616

**British Association of Urological Nurses**

**Company Limited by Guarantee**

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

**British Association of Urological Nurses  
Company Limited by Guarantee  
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**British Association of Urological Nurses  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report)  
For the year ended 31 March 2021**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

**Reference and administrative details**

**Registered charity name** British Association of Urological Nurses  
**Charity number** 1140616  
**Company number** 7266955

**Trustees** Jane Brocksom  
Theresa Neale  
Emma Chappel  
Tina Gehring  
Deborah Victor  
Sarah Hillery  
Sharon Arkless (Resigned on 12 October 2021)  
Juliana Taylor (Resigned 16 November 2020)  
Rachel Skews (Appointed 16 November 2020)  
Pauline Bagnall (Appointed 16 November 2020)

**President** Clare Waymont

**Secretary** Emma Chappel

**Registered office** 71 Queen Victoria Street  
London  
England  
EC4V 4BE

**Principle office** Fitwise Management Limited  
Blackburn House  
Seafield  
West Lothian  
EH477AQ

**Solicitors** J F Dawson  
34 Tisworth Road  
Beaconsfield  
Buckinghamshire  
HP9 1TP

**Independent examiner** Kenneth McDowell CA  
Saffery Champness LLP  
Edinburgh Quay  
133 Fountainbridge  
Edinburgh  
EH3 9BA

### **Structure, governance and management**

The British Association of Urological Nurses (BAUN) is both a company limited by guarantee, incorporated on 27th May 2010, and a registered charity with effect from 01 March 2011. BAUN was founded in 1995, 2020 is BAUN's 25th year of the association, it is a professional membership association for the promotion of education in urological nursing and urological patient care.

The BAUN Trustees are the management group responsible for the daily management of the association and consists currently of members who are both directors under the companies act, as well as trustees under the charities act. It acts as both the professional body in the provision of education to its members and the business arm of the association. BAUN council derives its authority from the membership and from the ratification of the business plan at the association's annual general meeting. Annual General Meetings are held on a yearly basis during annual conference.

BAUN Trustees host council meetings four times per year. Trustees are elected onto the council by postal or electronic ballot by the full voting membership. The officers of the association are elected by the current trustees. The office of president is elected by postal or electronic ballot of all members of the association. BAUN council must comprise of at least 3 trustees.

### **Objectives and activities**

The charity's objects are specifically restricted to the promotion of the advancement of education in Urological Nursing and Urological patient care.

Every trustee is personally responsible and accountable for the prudent management of the assets of the association and is required to work prudently in the interests of the charity. An annual return of accounts and activities is required and provided in the production of proper accounting records which disclose the reasonable accuracy, at any time during the financial year, the financial position of the charity. All such records relating to financial statements must comply with existing legislation and the association meets all its obligations in this respect.

The aims of the association a charitable company, limited by guarantee as set out in the memorandum and articles of the association require the trustees / directors to discharge their responsibilities under the charities act 1996 and the companies Act 1996.

The BAUN aims are to: -

- 1) Help to improve the care of urological patients in all healthcare settings
- 2) Organise conferences, courses of instruction, exhibitions, lectures and other educational activities
- 3) Provide and procure educational materials including guidelines, websites, newsletters and an international urological nursing journal for BAUN members
- 4) Provide personal development opportunities for BAUN Members through involvement in running the association
- 5) Work collaboratively with other organisations and exchange information and advice with them to the benefit of patients
- 6) Promote, encourage, carry out or commission research, surveys, studies or other work, making the useful results available
- 7) Alone or with other organisations nationally and internationally seek to influence the urological healthcare agenda

**Objectives and activities** (continued)

The BAUN Values are:

- B Business efficiency (Continuous improvement)
- A Accountability (Transparency / Trustees)
- U Urological Nursing Vision (holistic needs of all members -novice to expert)
- N National Representation / Networking (raising profile)

**The President's objectives for 2020 – 2021 were as follows:**

1. To achieve financial stability of the association – Ensure robust business planning that is measurable and explore other routes of funding and income generation.
2. Ensure development of Trustees to create cohesive partnerships and support succession planning – Embed trustee training relating to finance, risk assessment and strategic planning.
3. Identify the current urology nurse workforce and grow the membership to support self-development and leadership – Work in partnership with other organisations and explore ways to encourage new nurses to urology.
4. Continued development of the Education Framework for Urological Nurses (EFUN) to include initial induction of nurses into the speciality and established practitioners – Working in partnership with EAUN and ANZUNS.
5. Ensure BAUN is embedded within the national healthcare agenda - Collaborate with key stakeholders and other organisations (local, national and international), to explore how BAUN can provide expertise and leadership.
6. Influence the development of (long term) project(s) to meet the aim of association in collaboration with others.
7. Raise BAUN profile – Develop strategic influence by using Political awareness.
8. Identify organisations motivated to work collaboratively to the benefit of patients in line with national agenda (NHSi) /and horizon scanning (NHS England/NICE)
9. Influence and develop communications strategy within the association
10. Develop governance processes to enable a pro- active approach and reduce risks to the association
11. Clarify and agree key performance targets for Management team and identifying reporting arrangements.

**British Association of Urological Nurses  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report) (continued)  
For the year ended 31 March 2021**

**Achievements and performance**

**Core Activities**

In addition to the President objectives the Core Activities of the association continue. These include the delivery of:

1. Annual Conference
2. Educational Programme
3. BAUN Newsletter
4. BAUN Journal - International Journal of urological Nursing.

BAUN annual conference and exhibition has had to adapt to continue to mirror the success of previous years. We saw our first fully virtual conference on 16th & 17th November 2020 which was an outstanding success with 499 registered delegates.

It generated constructive and positive feedback which we have used to generate a programme for 2021. BAUN operates in partnership with industry and largely due to this, we were able to offer this first virtual conference with no charge to our members.

The past year has continued to be challenging in unprecedented circumstances. All BAUN business activity has remained virtual since March 2020. Due to the continued uncertainty of the pandemic the decision to move to a virtual platform for conference 2020 was unanimously agreed by all trustees in August 2020. The decision was taken with the sole aim to continue to provide our members with education and development and to encourage national networking.

**Achievements and performance (continued)**

At the beginning of 2021 BAUN looked into delivering educational events via webinars for 2021 with further events planned for 2022. Other education was delivered jointly with industry. BAUN engages with Industry to facilitate study events including chairing duties and programme development year on year.

All BAUN business activity since January 2021 continues to take place via zoom meetings. These meetings are held monthly and have ensured the financial and business planning of the association with on going dedication and commitment of all trustees. It has to be acknowledged however that the success of BAUN relies on the development and cohesive relationships within the trustee team and this will require future planning as to how this can be achieved via a virtual platform.

BAUN will continue to be an active association despite the best efforts of a pandemic. Times ahead for BAUN will be challenging but the association remains resilient and adaptable and will aim to continue to thrive and grow for the future.

The association produces a quarterly newsletter to its members, which provides up to date news on topical issues. It generates income from advertising which finances the cost of producing the newsletter. This continues to be popular with members and enable a 2-way form of regular communication. In 2020 this has moved to an electronic newsletter distributed via email to all out members. This has seen no negative response from members or industry and fits in with BAUN's responsibility to reflect global awareness of waste reduction.

The association provides the publication of The International Journal of Urological Nursing (IJUN) to its members. The membership fees are used to finance the cost of publishing the Journal. The journal is flourishing worldwide and there are plans to continue to promote and develop this. A review and subsequent new contract is in the process of being agreed. Trustees are committed to ensure that the journal continues to be fit for purpose and meet the needs of the members and non- members of the association.

**British Association of Urological Nurses  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report) (continued)  
For the year ended 31 March 2021**

**Achievements and performance (continued)**

From 2014 there has been an annual business planning process in place which outlines key association priorities and activities and resources allocated to achieve them. The process of business planning has within the last 12 months become more mature and Trustees are held responsible for their goals and objectives. This is in line with the BAUN values.

BAUN continues to be active on Twitter, LinkedIn and Facebook with an increase in activity of followers over the last 12 months. BAUN continues to develop its website, attracting visitors both nationally and internationally. Website activity is especially high at times of launching study days and annual conference. The website helps to project BAUN's image and branding, which requires regular and consistent updating. In response to GDPR essential investment has been undertaken to ensure the site is in line with these regulations. There have been no data breaches at the time of writing.

BAUN membership has continued to grow. Members are emailed on a monthly basis with a report from the President which includes activities and updates on clinical issues. Members are notified of future study days, education events and encouraged to attend these free events. The Trustees actively see and encourage the members to take on new educational opportunities and become more involved with the association through writing, speaking or joining as a Trustee. A corporate introduction to study days has been developed to ensure consistency in messaging.

BAUN works with Urology UK, a partnership to promote and raise the profile of Urology in collaboration with BAUS, BJUI, and links with industry and charity partners to access parliament. Connections with European (EAUN) and worldwide (ANZUNS) Urological Nursing associations are highly valued; collaboration and attendance at conferences and communication is promoted.

**British Association of Urological Nurses  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report) (continued)  
For the year ended 31 March 2021**

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**Financial Review**

For the year beginning 01 April 2020, the opening unrestricted funds started the year with a deficit balance of £10,375 and ended the year with a balance of £1,821 as a result of a £12,196 surplus for the year.

Overall the charity started 01 April 2020 with Net assets balance of £9,382 and ended the 31st March 2021 with a Net asset balance of £ 21,908

The restricted funds included;

Bruce Turner Legacy Fund           £18,981

Catherine Atkin Memorial Fund   £1,106

Despite BAUN starting the financial year with a yearend forecasted unrestricted deficit of £50,153, we ended with a final surplus for the year of £12,196. One of the biggest contributors to this was the overall drop in irrecoverable VAT due to the physical conference being moved to 2021 - adjustments on this meant no additional VAT payable to HMRC this year, and a slight refund on the previous year.

BAUN managed to keep hold of some of the contributions from companies received for the full face to face conference for BAUN 2020, this enabled us to keep and carry funds over which will go towards bookings for conference 2021.

At the beginning of the financial year for 2020/21 it was envisaged that BAUN would continue to keep monies in the investment, this is a low risk approach as outlined in BAUN M&A's. The balance of funds invested with St James Place Wealth Management was £27,829 as at 31st March 2020. Due to cash flow problems earlier in the financial year trustees agreed to release £10,000 of the trust funds to go back into the unrestricted funds to enable BAUN to continue its day to day running and ensure timely payments of expenses.

The charity continues to hold the Bruce Turner and the Catherine Atkin Memorial Fund monies in the Unit Trust Investment. Donated money to Bruce Turner continues to be available to support the winner of the Bruce Turner award and past winners. The funds have remained fairly static as a result of reduced activity. Both monies remain allocated against the restricted funds held by the association.

Conference 2020 due to the continuing Pandemic restrictions resulted in being converted from a face to face to virtual. A number of meetings were held and the decision taken to move to a full e conference virtual event to ensure that the conference could go ahead safely whilst attempting to protect the financial viability of the association.

**British Association of Urological Nurses  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report) (continued)  
For the year ended 31 March 2021**

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**Financial review (continued)**

Conference was free to delegates and whilst successful in terms of delegate numbers, and received valued financial support from industry through exhibitors and sponsorship resulted in a £ 36,295 surplus. The reduction in surplus was as a result of the reduction in conference charges due to converting to a virtual. Whilst conference remains successful BAUN has continued to see a reduction in the surplus gained year on year.

The IJUN, whilst a key benefit to our membership, is where a high proportion of the membership fees goes. Whilst we continued to receive, a small return from the journal sales which is encouraging it continues to remain one of our highest outgoings. Discussions have taken place to achieve reduction in costs and move to it on line, this to take place from April 2021.

Changing the delivery of the newsletter to using online, helped reduce postage and printing costs which proved to be beneficial and brought in £7,000 above the initially forecast.

BAUN continued to closely monitor the cash flow situation and took actions to avoid this dropping. Actions included; maximising credit terms and agreeing payment plans where possible.

The management company representing us continued to help us draw up cash flow projections on a 2 weekly basis, and regular meetings were held going forward. In conjunction with our management company plans were drawn to identify where cost savings could be made and income could be generated. These included;

Representation at events continued to be virtual, whilst Trustee meetings continued to be run using virtual meetings. This enabled cost savings on travel, hotel, and meeting rooms

The increase in subscriptions for all membership categories took effect from 1 April 2020 and encouragingly membership continues to remain static.

Commercial Membership costs increased, along with increases in commercial activity charges.

The launch of conference 2020 was bought forward to help with income generation. The close monitoring of the cash flow enabled changes to plans for Conference in November 2020.

**Going concern**

The financial statements are prepared on a going concern basis as the Trustees believe that the organisation will have sufficient funds to meet its ongoing financial obligations for at least twelve months from the signing of these financial statements. Annual projections are continuing to be looked at to the end of March 2023 and beyond. This will help to inform decisions for conference 2021, plan for cost savings and look to alternative income generation routes required for us to go forward. Although there have been cash flow difficulties this year further impacted by Covid 19 the Trustees felt it would be possible to ensure that the association returns to a breakeven position which was achieved.

### **Risk management**

BAUN trustees and directors have previously discussed the nature of BAUN potential risks however to ensure continuous improvement it was identified in the President goals the need to identify BAUN:

- a) risks to the charity as part of its business planning and financial forecast process
- b) develop a risk register
- c) Identify actions to reduce risks
- d) Prioritise risks by means of a scoring system
- e) Process for review on a quarterly basis.

A monthly financial reporting process ensures that the directors and trustees are kept up to date with income and expenditure and are in a good position to pick up quickly on financial trends. Insurance is taken out to cover activity especially in respect to the annual conference.

## **President Activities**

### **Education**

Initiation of BAUN Members engagement including

1. Trustee scoping exercise – Association management models, models of conference delivery and long-term association models
2. Continued virtual EFUN meetings with President, chairs and incoming officers of urological nursing association – Progress to initiating core components of framework
3. GIRFT Academy – membership representation on all work streams

### **Research / Audit**

1. Continued collaboration with Bladder cancer charities (Fight bladder cancer / Action on Bladder Cancer.) to support development of patient information and drive need for workforce study – Exemplar project
2. Joint BAUN/ EAUN paper (IJUN) to share data internationally – published 2021
3. Urology Trade association and Urology Users and professionals group involvement
4. DRIPP – device related infection prevention practices collaborative working with IPS, ACA, NAVIS, ASAP, 2 work streams - Vascular access and urinary catheters

### **Leadership**

1. Clarified roles for all Trustees including executive and lead roles.
  2. Initiated the development of a BAUN communications Strategy which continues to be refined.
- Introduction of: -
3. Annual Team building activity to maintain and continuously improve a high performing BAUN Trustee team - not achieved 2021 due to virtual working
  4. Frequent structure for executive meetings to maintain momentum of continuous development
  5. Build on Annual business planning process to consider strategic goals (3 years)
  6. Continuous development of Trustees training in line with needs of the individual Trustees.
  7. BAUN Leadership Feedback pilot, positive feedback received.
  8. Awards Steering group continues to raise awareness of Bruce Turner and other awards and fundraising
  9. Review process for identification of reporting on KPIs for Trustees and Management Company prior to consideration of renewal of contract
  10. Active risk register (include Website security)

### **Plans for 2021 - 22**

Strategic Plan in addition to the delivery of BAUN Core activities:

1. Continued development of educational framework for urology nurses. Work with ANZONS and EAUN to formulate components of framework
2. Consider opportunities to undertake further study internationally (SUNA).
3. Contribute to Summit (for key enablers ) to review data analysis, develop recommendations and options for implementation of Urology nursing Curriculum framework (EFUN).
4. Share with national societies / key collaborators / stakeholders.
5. Fundraising strategy developed and exploration of external expertise support to deliver this.
6. GIRFT and GIRFT Academy- BAUN involvement for preparation of deep dives 2021. Clinical Lead to update at BAUN Conference Nov 2021.
7. Act on recommendations from Parliamentary roundtable with aim to have a greater number of clinical nurse specialists (CNS) made available to urology teams, with more CNSs also trained to specialise in bladder cancer.

**Plans for 2021 - 22 (continued)**

8. A comprehensive study should be carried out of nurses working with bladder cancer patients; exploring nurse titles, roles and workload – Exemplar project.
9. Continued collaboration with Bladder cancer charities (Fight bladder cancer / Action on Bladder Cancer).
10. A comprehensive study should be carried out of nurses working with bladder cancer patients; exploring nurse titles, roles and workload. The delay in progress the result of a pandemic.
11. Continued collaboration with Bladder cancer charities (Fight bladder cancer / Action on Bladder Cancer).
12. CaUTIs - Build on Links with IPS re national CaUTI project and DRIPP.
13. Undertake BAUN Leadership feedback Annually at end of President first year and embed into communications strategy.
14. Provide Trustee opportunity to utilise Leadership feedback for purpose of professional development and an opportunity to utilise for revalidation.
15. Continue to evaluate Trustees development plan and make appropriate additions.
16. Consider the strategy to build on the work of the Bruce Turner Steering group for the Continuous development of the whole BAUN awards portfolio.
17. Agree Management Company KPIs (Renewal Contract for consideration).
18. Agree draft communications strategy.
19. A risk register is in place.
20. Explore governance arrangements (Need to consider accessing professional advice).

Trustee's responsibilities statement:

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for the period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption. The trustee's annual report was approved on and signed on behalf of the board of trustees by: -



Clare Waymont  
BAUN President 2020-2022  
25 January 2022

**British Association of Urological Nurses  
Company Limited by Guarantee  
Independent examiner's report  
For the year ended 31 March 2021**

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I report to the charity trustees on my examination of the financial statements of the Charity for the year ended 31 March 2021.

**Respective responsibilities of trustees and examiner**

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

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

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

**British Association of Urological Nurses  
Company Limited by Guarantee  
Independent examiner's report (continued)  
For the year ended 31 March 2021**

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**Use of our report**

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



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

26 January 2022

Edinburgh Quay  
133 Fountainbridge  
Edinburgh  
EH3 9BA

British Association of Urological Nurses

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

		Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	Notes	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	3	21,668	330	21,998	55,900
Charitable activities	4	151,643	-	151,643	326,798
Investment income	5	-	-	-	170
<b>Total income</b>		<u>173,311</u>	<u>330</u>	<u>173,641</u>	<u>382,868</u>
<b>Expenditure on:</b>					
British Association of Urological Nurses	6	164,577	-	164,577	439,027
Other expenditure		-	-	-	-
<b>Total expenditure</b>		<u>164,577</u>	<u>-</u>	<u>164,577</u>	<u>439,027</u>
Net gains on investments	9	(3,462)	-	(3,462)	1,820
<b>Net income</b>		<u>12,196</u>	<u>330</u>	<u>12,526</u>	<u>(57,979)</u>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>12,196</u>	<u>330</u>	<u>12,526</u>	<u>(57,979)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		(10,375)	19,757	9,382	67,361
<b>Total funds carried forward</b>		<u>1,821</u>	<u>20,087</u>	<u>21,908</u>	<u>9,382</u>

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

All income and expenditure derive from continuing activities.

British Association of Urological Nurses

Statement of financial position  
For the year ended 31 March 2021

		2021		2020	
	Notes	£	£	£	£
Fixed assets					
Tangible fixed assets	8		170		200
Investments	9		<u>21,291</u>		<u>27,829</u>
			21,461		28,029
Current assets					
Debtors	10	38,785		66,850	
Cash at bank and in hand		<u>65,400</u>		<u>42,455</u>	
British Association of Urological Nurses		104,184		109,305	
Creditors: amounts falling due within one year	11	<u>103,737</u>		<u>127,952</u>	
Net current (liabilities)/assets			<u>447</u>		<u>(18,647)</u>
Total assets less current liabilities			<u>21,908</u>		<u>9,382</u>
Net assets			<u>21,908</u>		<u>9,382</u>
Funds of the charity					
Restricted funds			20,087		19,757
Unrestricted funds			<u>1,821</u>		<u>(10,375)</u>
Total charity funds	12		<u>21,908</u>		<u>9,382</u>

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

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

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

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

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

T. Neale

Theresa Neale

Trustee

Company Registration No. 07266955

25 January 2022

## **1. Accounting Policies**

### **Company information**

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England. The address of the registered office is Brambles Bere Farm Lane, North Boarhunt, Fareham, PO1 7 6JJ, England.

### **1.1 Accounting convention**

The financial statements 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

### **1.2 Going Concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **1.3 Income and expenditure**

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

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

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

#### **Charitable activities**

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

#### **Other expenditure**

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

### **1.4 Cash and cash equivalents**

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1. Accounting Policies (continued)**

**1.5 Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	15% reducing balance
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**Investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**1.6 Financial instruments**

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

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

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

**1. Accounting Policies (continued)**

**Basic financial assets**

**Derecognition of financial liabilities**

**1.7 Fund accounting**

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

**1.8 Taxation**

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

**2. Limited by guarantee**

British Association of Urological Nurses is a company limited by guarantee and accordingly does not have share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

British Association of Urological Nurses

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

**3. Income from donations and legacies**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Legacies</b>		
Bruce Turner legacy income	180	604
Catherine Atkin Memorial Fund income	150	660
<b>Sponsorship</b>		
Awards sponsorship	3,000	4,505
Education meeting sponsorship	-	177
Trustees meeting sponsorship	8,668	-
<b>Other grant income</b>	10,000	-
	<u>21,998</u>	<u>5,946</u>

**4. Charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
AGM and conference income	-	284,685
E-Conference sponsorship	65,288	-
Study days and workshop	-	20,463
Advertising income	27,659	21,650
Members subscriptions	43,280	39,781
Corporate subscriptions	15,415	10,173
	<u>151,643</u>	<u>376,752</u>

**5. Investment income**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	-	170

**British Association of Urological Nurses**

**Notes to the financial statements  
For the year ended 31 March 2021**

**6. Expenditure on charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Charitable activities</b>		
Conference expenses	38,694	246,472
E-Conference expenses	28,993	-
Study days & workshops	-	31,093
Newsletter	7,971	17,844
Membership	35,727	46,075
Direct mailing & website costs	1,787	1,530
Support costs	51,405	96,013
	<u>164,577</u>	<u>439,027</u>

**Support costs**

General office	5,012	1,689
Governance costs	2,665	2,995
Administration	26,556	29,112
Printing, postage, advertising & stationery	334	7,341
Book-keeping	14,816	19,138
Irrecoverable VAT	(862)	17,748
Travel & subsistence	706	15,855
Insurance	1,722	2,099
Depreciation	30	35
Commission	306	-
Bad debt write off	120	-
	<u>51,405</u>	<u>96,013</u>

**7. Independent examination fees**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,665</u>	<u>2,995</u>

**8. Tangible Fixed Assets**

	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Cost:		
At 1 April 2020 and 31 March 2021	<u>1,012</u>	<u>1,012</u>
Depreciation:		
At 1 April 2020	812	812
Charge for the period	<u>30</u>	<u>30</u>
At 31 March 2021	842	842
Net Book Value:		
As at 31 March 2021	<u>170</u>	<u>170</u>
As at 31 March 2020	<u>200</u>	<u>200</u>

British Association of Urological Nurses

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

9. Investments

	Other investments
	£
Valuation 1 April 2020	27,829
Fair value movements	3,462
Disposals	<u>(10,000)</u>
Valuation 31 March 2021	<u><u>21,291</u></u>

10. Debtors

	2021	2020
	£	£
Trade debtors	11,276	26,389
Prepayments	23,195	40,381
Other debtors	4,314	80
	<u>38,785</u>	<u>66,850</u>

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	30,206	30,347
Accruals & deferred income	73,379	96,610
Social security & other taxes	0	746
Other creditors	152	249
	<u>103,737</u>	<u>127,952</u>

Analysis of deferred income account

Memberships	26,186	18,765
Conference	44,528	74,755
	<u>70,714</u>	<u>93,520</u>

During the year brought forward deferred income of £93,520 was released to the statement of financial activities and a further £70,714 of income was deferred.

**British Association of Urological Nurses**

**Notes to the financial statements  
For the year ended 31 March 2021**

**12. Analysis of charitable funds**

	As at 1 April 2020	Income	Expenditure	Transfers	Gains and losses	As at 31 March 2021
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General funds	(10,575)	173,311	(164,547)	3,462	-	1,651
Designated funds - Fixed assets	200		(30)			170
	(10,375)	173,311	(164,577)	3,462	-	1,821
<b>Restricted funds</b>						
Bruce Turner Legacy Fund	18,801	180	-	-	-	18,981
Catherine Atkin Memorial	956	150	-	-	-	1,106
	19,757	330	-	-	-	20,087
	9,382	173,641	(164,577)	3,462	-	21,908

Bruce Turner Legacy Fund: This fund is a restricted fund to be used for training.

Catherine Atkin Memorial fund: This fund is to be used for support the EFUN Educational project

**13. Transactions with trustees**

No trustees received remuneration in the year.

Travel and subsistence expenses reimbursed to trustees or paid directly to third parties totalled £ Nil (2020: £1,348).

**14. Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible fixed assets	170	-	170	200
Investments	1,204	20,087	21,291	27,829
Current assets	104,184	-	104,184	109,305
Creditors less than 1 year	(103,737)	-	(103,737)	(127,952)
<b>Net assets</b>	<b>1,821</b>	<b>20,087</b>	<b>21,908</b>	<b>9,382</b>

**15. Company limited by guarantee**

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

**16. Going concern**

During the financial year the charity, like many entities throughout the UK, continues to be affected by the COVID 19 pandemic.

At the date of approval, the trustees have prepared and approved up to date management accounts, budgets and cash flow projections which include key income and cost assumptions that the trustees consider reasonable and prudent.

Having considered the matters above the trustees are of the view that, at the date of approval of the financial statements, the charity will have sufficient resources to continue to operate and meet debts as they fall due for the foreseeable future. The financial statements have therefore been drawn up on a going concern basis.