

BRITISH ISLES ASSOCIATION OF UROLOGICAL PATHOLOGISTS

England & Wales · Charity number 1166730

Details

Other names	BRITISH ASSOCIATION OF UROLOGICAL PATHOLOGISTS (BAUP)
Status	Registered
Legal form	Other
Registered	2016-04-25
Register	View on the Charity Commission register

Contact

Address	23 Church Road Whitchurch Cardiff CF14 2DX
Phone	02920745316
Website	www.baup.org.uk

Activities

Objects: THE RELIEF OF SICKNESS OF THOSE SUFFERING FROM DISEASE OF THE URINARY TRACT AND MALE REPRODUCTIVE ORGANS. THE PREVENTION OF DISEASE AND MAINTENANCE OF HEALTH OF THE URINARY TRACT AND MALE REPRODUCTIVE ORGANS. THE CHARITY WILL PROMOTE THIS OBJECT BY: PROMOTING EXCELLENCE IN THE PRACTICE OF PATHOLOGY OF DISEASE OF THE URINARY TRACT AND MALE REPRODUCTIVE ORGANS. ADVANCING THE EDUCATION OF MEDICAL PRACTITIONERS AND OTHERS IN DISEASE OF THE URINARY TRACT AND MALE REPRODUCTIVE ORGANS. PROMOTING RESEARCH INTO DISEASE OF THE URINARY TRACT AND MALE REPRODUCTIVE ORGANS.

Activities: The charity organises courses for histopathologists in the diagnosis of renal, bladder, penile and testicular disease. In addition the charity organises an annual meeting with visiting speakers to familiarise diagnosticians with developments and advances in these subjects so they can remain up to date.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£48,070	£44,678	-	-
2023-08-31	£52,060	£52,758	-	-
2022-08-31	£30,580	£34,000	-	-
2021-08-31	£21,915	£17,447	-	-
2020-08-31	£17,870	£12,951	-	-

Trustees

Name	Role	Appointed
Dr ASHISH CHANDRA		2016-04-25
Dr Aimen Haider		2023-11-24
Dr Anne Warren		2023-11-24
Dr Clare Louise Verrill		2023-11-24
Dr DAVID FRANCIS REES GRIFFITHS FRCPATH		2016-04-26
Dr LISA BROWNING FRCPATH		2016-04-26
Dr Mohamed Ahmed		2023-11-24

Accounts

**Report of the Trustees and
Financial Statements for the year ended
31 August 2024**

of

THE BRITISH ISLES ASSOCIATION OF UROLOGICAL PATHOLOGISTS (BAUP)

Trustees' Report and Financial Statements 2023-24

The Trustees of the British Isles Association of Urological Pathologists (the "Charity") present their Trustees' Report together with the Financial Statements of the Charity for the year ended 31 August 2024 .

Reference and administrative details

Registered Charity Number : 1166730

Principal Address : 23 Church Road, Whitchurch, Cardiff CF14 2DX

Trustees : the following Trustees served during the year ended 31 August 2024 :

Dr A Chandra	(Chair)
Dr D Griffiths	(Honorary Treasurer)
Dr M Varma	
Dr L Browning	
Dr J Oxley	(resigned 24 November 2023)
Dr Aiman Haider	(appointed 24 November 2023)
Dr CL Verrill	(appointed 24 November 2023)
Dr M Ahmed	(appointed 24 November 2023)
Dr A Warren	(appointed 24 November 2023)

Dr D Griffiths is also Chair of the Africa Cancer Action Trust, a Charity (no. 1189665) that makes grants to support medical diagnostic services for public benefit in Africa (see note 4).

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The governing document for the Charity is its constitution adopted on 27 June 2006. The Trustees form the Board of the Charity, which meets once per annum, and sets the strategic direction for the Charity. The membership elects Trustees, including the Chair. The Trustees undertake an annual review of the major risks to which the Charity is exposed as part of an annual strategic planning review to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Activities

The Charity's strategic aim is the provision of courses for Histopathologists in the diagnosis of renal, bladder, penile and testicular disease. These courses, which are available to a large number of relevant medical professionals both from the UK and overseas, are intended to improve medical practice generally in the specific area of the Charity's interest – urological pathology. The Charity also organises an Annual General Meeting. In carrying out these activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievement and Performance

As in previous years, the Charity provided a mix of two “virtual/on-line” and two “in-person” courses during 2023-24 and also held an “in person” Symposium and EQA. The Charity held its Annual General Meeting in November 2023.

The income of the Charity in the year ended 31 August 2024 amounted to £48,070 (2023 : £52,060) which was derived principally from fees charged for attendance at the five events. The Charity’s total expenditure in the year ended 31 August 2024 amounted to £44,678 (2022 : £52,758).

The Charity continued its membership scheme during 2023-24, offering full or associate membership : 57 people (2023 : 46) paid a £10 annual subscription for full membership during the year.

Financial Review

The Charity’s Reserves at 31 August 2024 amounted to £92,319 (2023 : £88,927) of which £13,566 (2023 : £15,928) were Restricted Reserves. The Trustees’ policy is to maintain a suitable level of Unrestricted Reserves commensurate with its expected future levels of activity and to mitigate any financial risk in relation to costs associated with holding courses and meetings.

During 2023-24, the Charity continued to hold a mix of “in-person” and virtual/on-line events. As the majority of the Charity’s expenditure is incurred in holding these events, nevertheless the financial impact of holding these events was to generate a surplus - generated principally by the “virtual” courses - on event activity of £10,514 (2022 : £6,372). This increased courses’ surplus resulted in the Charity making an overall surplus on Unrestricted Funds in 2023-24 of £5,754 (2023 : loss of £698), with a lower level of donations and similar support costs.

Future developments

The Charity intends to continue running an appropriate mix of in-person and virtual/on-line courses in future.

The Restricted Reserves held by the Charity of £13,566 (2023 : £15,928) are for the development of External Quality Assessment and some £2,362 was spent in 2023-24 (2022-23 : £nil) for the purchase of IT equipment.

Statement of Trustees' Responsibilities

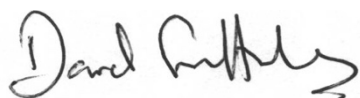
The Trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (UKGAAP). The law applicable to Charities in England and Wales (Charities Act 2011) requires the Trustees to prepare financial statements for each financial year, including the income and expenditure, of the Charity for that period. In preparing these financial statements, the Trustees are required to :

- Select suitable accounting policies and then apply them consistently ;
- Observe the methods and principles in the Charity SORP ;
- Make judgements and 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity's Trust Deed.

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. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Board of Trustees on 18th June 2025..... and signed on its behalf by :

A handwritten signature in black ink, appearing to read 'David Griffiths', with a stylized flourish at the end.

Dr D Griffiths, Trustee

THE BRITISH ISLES ASSOCIATION OF UROLOGICAL PATHOLOGISTS (BAUP)

Independent Examiner's Report to the Trustees of the British Isles Association of Urological Pathologists (BAUP)

I report to the Trustees on my examination of the accounts (on pages 6 to 11) of the British Isles Association of Urological Pathologists (Charity no. 1177730) for the year ended 31 August 2024.

Responsibilities and basis of Report

As the Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the "Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the Charities Act ; or
2. the accounts did not accord with those records ; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed : 

Name : Mr M C Grant FCA (ICAEW Membership No. 7595992)

Address : 89 Conway Road, Cardiff CF11 9NW

Date : 23 June 2025

**Statement of Financial Activities
For the year ended 31 August 2024**

	Notes	Unrestricted Funds 2023-24 £	Restricted Funds 2023-24 £	Total Funds 2023-24 £	Total Funds 2022-23 £
Income					
Charitable activities					
Course income	2	47,350	-	47,350	51,600
Other income	3	720	-	720	460
		-----	-----	-----	-----
Total Income		48,070	-	48,070	52,060
		-----	-----	-----	-----
Expenditure					
Charitable activities					
Course expenditure	2	36,836	-	36,836	45,228
Donations	4	1,500	-	1,500	3,600
		-----	-----	-----	-----
Total		38,336	-	38,336	48,828
Other expenditure					
Support costs	5	3,980	-	3,980	3,930
IT equipment		-	2,362	2,362	-
		-----	-----	-----	-----
Total Expenditure		42,316	2,362	44,678	52,758
		-----	-----	-----	-----
Net (Expenditure)/Income		5,754	(2,362)	3,392	(698)
Reconciliation of Funds					
Total Funds brought forward		72,999	15,928	88,927	89,625
		-----	-----	-----	-----
Total Funds carried forward		78,753	13,566	92,319	88,927
		-----	-----	-----	-----

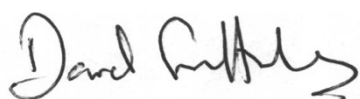
The notes on pages 8 to 11 form part of the Financial Statements

THE BRITISH ISLES ASSOCIATION OF UROLOGICAL PATHOLOGISTS (BAUP)

**Balance Sheet at
31 August 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Current Assets					
Debtors	8	600	-	600	5,035
Cash at bank and in hand		85,053	13,566	98,619	90,542
		-----	-----	-----	-----
		85,653	13,566	99,219	95,577
Creditors :					
Amounts falling due within one year	9	(6,900)	-	(6,900)	(6,650)
		-----	-----	-----	-----
Net Current Assets		78,753	13,566	92,319	88,927
		-----	-----	-----	-----
Funds					
Unrestricted Funds		78,753	-	78,753	72,999
Restricted Funds	11	-	13,566	13,566	15,928
		-----	-----	-----	-----
Total Funds		78,753	13,566	92,319	88,927
		-----	-----	-----	-----

The Financial Statements were approved by the Board of Trustees on...18th June 2025.....
and were signed on its behalf by :



.....
Dr D Griffiths, Trustee

The notes on pages 8 to 11 form part of the Financial Statements

Notes to the Financial Statements for the year ended 31 August 2024

1 Accounting policies

Basis of accounting

The Financial Statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011 and the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

The Charity constitutes a public benefit as defined by FRS 102.

Income

All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, it is more likely than not that the Trustees will receive the income on behalf of the Charity, and the amount can be measured with sufficient reliability.

Expenditure and liabilities

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where support costs, which include central functions, cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the Charity and its compliance with regulation and good practice.

The Charity has creditors which are measured at settlement amounts less any trade discounts.

Taxation

The Charity is exempt from tax on its charitable activities.

Funds accounting

Unrestricted Funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted Funds can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the Donor or when Funds are raised for particular restricted purposes.

Notes to the Financial Statements for the year ended 31 August 2024 (continued)

2 Charitable activities : Courses

2023-24		Income	Expense	Surplus/ (Deficit)
		£	£	£
Bladder	Oct 2023	6,750	(6,734)	16
Symposium, AGM & EQA	Nov 2023	13,270	(14,287)	(1,017)
Prostate (Virtual)	Jan 2024	8,790	(1,680)	7,110
Bladder (Virtual)	Jan 2024	8,980	(2,350)	6,630
Bladder	Apr 2024	9,560	(11,785)	(2,225)
		-----	-----	-----
Total for Courses 2022-23		47,350	(36,836)	10,514
		-----	-----	-----
Total for Courses 2022-23		51,600	(45,228)	6,372
		-----	-----	-----

3 Other income

	2023-24	2022-23
	£	£
Full membership subscriptions	570	460
Other income	150	-
	-----	-----
	720	460
	-----	-----

4 Charitable activities : Donations

	2023-24	2022-23
	£	£
Africa Cancer Action Trust	1,200	1,800
The Orchid Cancer Appeal	300	1,200
Urology Cancer Research & Education	-	300
Oxford University	-	300
	-----	-----
	1,500	3,600
	-----	-----

Donations were principally made at the request of course lecturers that a donation be made to the above Charities in lieu of their course honoraria.

Notes to the Financial Statements for the year ended 31 August 2024 (continued)

5 Other Expenditure : Support costs

	2023-24	2022-23
	£	£
Accounting services	-	481
Bank & PayPal charges	994	949
Information Technology	1,786	1,907
Other Support Costs	1,200	593
	-----	-----
	3,980	3,930
Restricted Funds Expenditure (Note 11)	2,362	-
	-----	-----
	6,342	3,930
	-----	-----

6 Independent Examiner's fee

	2023-24	2022-23
	£	£
Fee charged	-	-
	-----	-----

7 Trustees' Payments

	2023-24	2022-23
	£	£
Expenses	4,581	5,340
Honoraria	3,000	3,600
	-----	-----
	7,581	8,940
	-----	-----

In 2023-24, 6 Trustees (2022-23 : 5 Trustees) were reimbursed for expenses or had expenses paid by the Charity. Honoraria are paid to Trustees who lecture at courses at the same rate as to other lecturers who are not Trustees.

8 Debtors

	2024	2023
	£	£
Prepayments	600	5,035
	-----	-----

Notes to the Financial Statements for the year ended 31 August 2024 (continued)

9 Creditors : Amounts falling due within one year

	2024	2023
	£	£
Deferred Course Income (Note 10)	6,900	6,650
Accruals	-	-
	-----	-----
	6,900	6,650
	-----	-----

10 Deferred Course income

	2024	2023
	£	£
Balance at 1 September	6,650	14,900
Amounts added in period	6,900	6,650
Amounts released to income from previous periods	(6,650)	(14,900)
	-----	-----
Balance at 31 August	6,900	6,650
	-----	-----

11 Restricted Reserves

	2024	2023
	£	£
Balance at 1 September	15,928	15,928
EQA expenditure (Note 5)	(2,362)	-
	-----	-----
	13,566	15,928
	-----	-----

This Restricted Fund is to be used for the development of External Quality Assessment (EQA).

BRITISH ISLES ASSOCIATION OF UROLOGICAL PATHOLOGISTS

England & Wales - Charity number 1166730

Accounts

**Report of the Trustees and
Financial Statements for the year ended
31 August 2023**

of

THE BRITISH ISLES ASSOCIATION OF UROLOGICAL PATHOLOGISTS (BAUP)

Trustees' Report and Financial Statements 2022-23

The Trustees of the British Isles Association of Urological Pathologists (the "Charity") present their Trustees' Report together with the Financial Statements of the Charity for the year ended 31 August 2023 .

Reference and administrative details

Registered Charity Number : 1166730

Principal Address : 23 Church Road, Whitchurch, Cardiff CF14 2DX

Trustees : the following Trustees served during the year ended 31 August 2023 :

Dr A Chandra (Chair)
Dr D Griffiths (Honorary Treasurer)
Dr M Varma
Dr L Browning
Dr J Oxley (resigned 24 November 2023)

Dr D Griffiths is also Chair of the Africa Cancer Action Trust, a Charity (no. 1189665) that makes grants to support medical diagnostic services for public benefit in Africa (see note 4).

The following Trustees were all appointed on 24 November 2023 : Dr CL Verrill ; Dr M Ahmed ; Dr A Haider ; Dr A Warren.

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The governing document for the Charity is its constitution adopted on 27 June 2006. The Trustees form the Board of the Charity, which meets once per annum, and sets the strategic direction for the Charity. The membership elects Trustees, including the Chair. The Trustees undertake an annual review of the major risks to which the Charity is exposed as part of an annual strategic planning review to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Activities

The Charity's strategic aim is the provision of courses for Histopathologists in the diagnosis of renal, bladder, penile and testicular disease. These courses, which are available to a large number of relevant medical professionals both from the UK and overseas, are intended to improve medical practice generally in the specific area of the Charity's interest – urological pathology. The Charity also organises an Annual General Meeting. In carrying out these activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievement and Performance

As in previous years, the Charity provided a mix of two “virtual/on-line” and four “in-person” courses during 2022-23 and also held an “in person” Symposium and EQA. The Charity held its Annual General Meeting in December 2022.

The income of the Charity in the year ended 31 August 2023 amounted to £52,060 (2022 : £30,580) which was derived principally from fees charged for attendance at the six courses. The Charity’s total expenditure in the year ended 31 August 2023 amounted to £52,758 (2022 : £34,000).

The Charity continued its membership scheme during 2022-23, offering full or associate membership : 46 people (2022 : 33) paid a £10 annual subscription for full membership during the year.

Financial Review

The Charity’s Reserves at 31 August 2023 amounted to £88,927 (2022 : £89,625,) of which £15,928 (2022 : £15,928) were Restricted Reserves. The Trustees’ policy is to maintain a suitable level of Unrestricted Reserves commensurate with its expected future levels of activity and to mitigate any financial risk in relation to costs associated with holding courses and meetings.

During 2022-23, the Charity held a mix of “in-person” and virtual/on-line events. As the majority of the Charity’s expenditure is incurred in holding these events, nevertheless the financial impact of holding these events was an increased surplus, generated principally by the “virtual” courses, on courses activity of £6,372 (2022 : £3,182). This increased courses’ surplus resulted in the Charity making a smaller overall loss on Unrestricted Funds in 2022-23 of £698 (2022 : loss of £1,964), even after an increased level of donations and increased support costs.

Future developments

The Charity intends to continue running an appropriate mix of in-person and virtual/on-line courses in future.

The Restricted Reserves held by the Charity of £15,928 (2022 : £15,928) are for the development of External Quality Assessment and but were not used in 2022-23 (2021-22 : £1,456 for the purchase of IT equipment).

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (UKGAAP). The law applicable to Charities in England and Wales (Charities Act 2011) requires the Trustees to prepare financial statements for each financial year, including the income and expenditure, of the Charity for that period. In preparing these financial statements, the Trustees are required to :

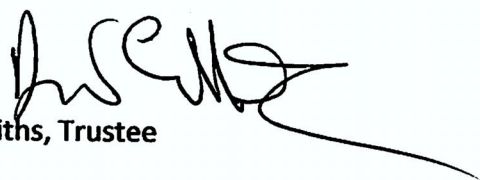
- Select suitable accounting policies and then apply them consistently ;
- Observe the methods and principles in the Charity SORP ;
- Make judgements and estimates that are reasonable and prudent ;
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity's Trust Deed.

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. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Board of Trustees on 19 Jun 2024 and signed on its behalf by :

Dr D Griffiths, Trustee



Independent Examiner's Report to the Trustees of the British Isles Association of Urological Pathologists (BAUP)

I report to the Trustees on my examination of the accounts of the British Isles Association of Urological Pathologists (BAUP) for the year ended 31 August 2023.

Responsibilities and basis of Report

As the Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the "Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the Charities Act ; or
2. the accounts did not accord with those records ; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed :



Name : Mr M C Grant FCA (ICAEW Membership No. 7595992)

Address : 89 Conway Road, Cardiff CF11 9NW

Date : 25 June 2024

THE BRITISH ISLES ASSOCIATION OF UROLOGICAL PATHOLOGISTS (BAUP)

**Statement of Financial Activities
For the year ended 31 August 2023**

	Notes	Unrestricted Funds 2022-23 £	Restricted Funds 2022-23 £	Total Funds 2022-23 £	Total Funds 2021-22 £
Income					
Charitable activities					
Course income	2	51,600	-	51,600	30,250
Other income	3	460	-	460	330
Total Income		52,060	-	52,060	30,580
Expenditure					
Charitable activities					
Course expenditure	2	45,228	-	45,228	27,068
Donations	4	3,600	-	3,600	2,550
Total		48,828	-	48,828	29,618
Other expenditure					
Support costs	5	3,930	-	3,930	4,382
Total Expenditure		52,758	-	52,758	34,000
Net (Expenditure)/Income		(698)	-	(698)	(3,420)
Reconciliation of Funds					
Total Funds brought forward		73,697	15,928	89,625	93,045
Total Funds carried forward		72,999	15,928	88,927	89,625

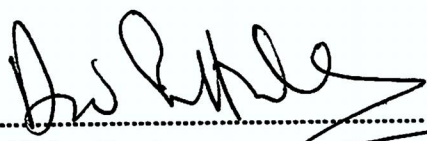
The notes on pages 8 to 11 form part of the Financial Statements

THE BRITISH ISLES ASSOCIATION OF UROLOGICAL PATHOLOGISTS (BAUP)

**Balance Sheet at
31 August 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Current Assets					
Debtors	8	5,035	-	5,035	852
Cash at bank and in hand		74,614	15,928	90,542	104,424
		-----	-----	-----	-----
		79,649	15,928	95,577	105,276
Creditors :					
Amounts falling due within one year	9	(6,650)	-	(6,650)	(15,651)
		-----	-----	-----	-----
Net Current Assets		72,999	15,928	88,927	89,625
		-----	-----	-----	-----
Funds					
Unrestricted Funds		72,999	-	72,999	73,697
Restricted Funds	11	-	15,928	15,928	15,928
		-----	-----	-----	-----
Total Funds		72,999	15,928	88,927	89,625
		-----	-----	-----	-----

The Financial Statements were approved by the Board of Trustees on.....19 June 2024.....
and were signed on its behalf by :


.....
Dr D Griffiths, Trustee

The notes on pages 8 to 11 form part of the Financial Statements

Notes to the Financial Statements for the year ended 31 August 2023

1 Accounting policies

Basis of accounting

The Financial Statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011 and the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

The Charity constitutes a public benefit as defined by FRS 102.

Income

All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, it is more likely than not that the Trustees will receive the income on behalf of the Charity, and the amount can be measured with sufficient reliability.

Expenditure and liabilities

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where support costs, which include central functions, cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the Charity and its compliance with regulation and good practice.

The Charity has creditors which are measured at settlement amounts less any trade discounts.

Taxation

The Charity is exempt from tax on its charitable activities.

Funds accounting

Unrestricted Funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted Funds can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the Donor or when Funds are raised for particular restricted purposes.

Notes to the Financial Statements for the year ended 31 August 2023 (continued)

2 Charitable activities : Courses

2022-23	Income £	Expense £	Surplus/ (Deficit) £
Prostate Sept 2022	7,000	(8,406)	(1,406)
Symposium & EQA Dec 2022	14,900	(13,074)	1,826
Advanced Bladder (Virtual) Jan 2023	7,740	(1,680)	6,060
Advanced Prostate (Virtual) Jan 2023	7,180	(2,820)	4,360
Kidney, Testis & Penis Mar 2023	7,050	(7,425)	(375)
Advanced Prostate May 2023	7,730	(11,823)	(4,093)
Total for Courses 2022-23	51,600	(45,228)	6,372
Total for Courses 2021-22	30,250	(27,068)	3,182

3 Other income

	2022-23 £	2021-22 £
Full membership subscriptions	460	330

4 Charitable activities : Donations

	2022-23 £	2021-22 £
Africa Cancer Action Trust	1,800	1,800
The Orchid Cancer Appeal	1,200	750
Urology Cancer Research & Education	300	-
Oxford University	300	-
	3,600	2,550

Donations were principally made at the request of course lecturers who requested a donation be made to the above Charities in lieu of their course honoraria.

THE BRITISH ISLES ASSOCIATION OF UROLOGICAL PATHOLOGISTS (BAUP)

Notes to the Financial Statements for the year ended 31 August 2023 (continued)

5 Other Expenditure : Support costs

	2022-23	2021-22
	£	£
Accounting services	481	179
Bank & PayPal charges	949	769
Information Technology	1,907	1,267
Other Support Costs	593	711
	-----	-----
	3,930	2,926
Restricted Funds Expenditure (Note 11)	-	1,456
	-----	-----
	3,930	4,382
	-----	-----

6 Independent Examiner's fee

	2022-23	2021-22
	£	£
Fee charged	-	-
	-----	-----

7 Trustees' Payments

	2022-23	2021-22
	£	£
Expenses	5,340	6,446
Honoraria	3,600	3,650
	-----	-----
	8,940	10,096
	-----	-----

In 2022-23, 5 Trustees (2022 : 3 Trustees) were reimbursed for expenses or had expenses paid by the Charity. Honoraria are paid to Trustees who lecture at courses at the same rate as to other lecturers who are not Trustees.

8 Debtors

	2023	2022
	£	£
Prepayments	5,035	852
	-----	-----

Notes to the Financial Statements for the year ended 31 August 2023 (continued)

9 Creditors : Amounts falling due within one year

	2023	2022
	£	£
Deferred Course Income (Note 10)	6,650	14,900
Accruals	-	751
	<u>6,650</u>	<u>15,651</u>

10 Deferred Course income

	2023	2022
	£	£
Balance at 1 September	14,900	12,900
Amounts added in period	6,650	14,900
Amounts released to income from previous periods	(14,900)	(12,900)
	<u>6,650</u>	<u>14,900</u>

11 Restricted Reserves

	2023	2022
	£	£
Balance at 1 September	15,928	17,384
EQA expenditure	-	(1,456)
	<u>15,928</u>	<u>15,928</u>

This Restricted Fund is to be used for the development of External Quality Assessment (EQA).

BRITISH ISLES ASSOCIATION OF UROLOGICAL PATHOLOGISTS

England & Wales - Charity number 1166730

Accounts

**Report of the Trustees and
Financial Statements for the year ended
31 August 2022**

of

THE BRITISH ISLES ASSOCIATION OF UROLOGICAL PATHOLOGISTS (BAUP)

Trustees' Report and Financial Statements 2021-22

The Trustees of the British Isles Association of Urological Pathologists (the "Charity") present their Trustees' Report together with the Financial Statements of the Charity for the year ended 31 August 2022.

Reference and administrative details

Registered Charity Number : 1166730

Principal Address : 23 Church Road, Whitchurch, Cardiff CF14 2DX

Trustees : the following Trustees served throughout the year ended 31 August 2021 :

Dr M Varma

Dr D Griffiths (Honorary Treasurer)

Dr L Browning

Dr A Chandra (Chair)

Dr J Oxley (Secretary)

Dr D Griffiths is also Chair of the Africa Cancer Action Trust, a Charity (no. 1189665) that makes grants to support medical diagnostic services for public benefit in Africa (see note 4).

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The governing document for the Charity is its constitution adopted on 27 June 2006. The Trustees form the Board of the Charity, which meets once per annum, and sets the strategic direction for the Charity. The membership elects Trustees, including the Chair. The Trustees undertake an annual review of the major risks to which the Charity is exposed as part of an annual strategic planning review to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Activities

The Charity's strategic aim is the provision of courses for Histopathologists in the diagnosis of renal, bladder, penile and testicular disease. These courses, which are available to a large number of relevant medical professionals both from the UK and overseas, are intended to improve medical practice generally in the specific area of the Charity's interest – urological pathology. The Charity also organises an Annual General Meeting. In carrying out these activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievement and Performance

As a result of the discontinuation of pandemic restrictions, the Charity provided three “in-person” and three virtual/on-line courses during 2021-22 and also held an “in person” joint symposium with the British Division of the International Academy of Pathology (BDIAP). The Charity held its Annual General Meeting in December 2021.

The income of the Charity in the year ended 31 August 2022 amounted to £30,580 (2021 : £21,915) which was derived principally from fees charged for the six courses. The Charity’s total expenditure in the year ended 31 August 2022 amounted to £34,000 (2021 : £17,447).

The Charity continued its membership scheme during 2021-22, offering full or associate membership : 33 people (2021 : 34) paid a £10 annual subscription for full membership during the year.

Financial Review

The Charity’s Reserves at 31 August 2022 amounted to £89,625 (2021 : £93,045) of which £15,928 (2021 : £17,384) were Restricted Reserves. The Trustees’ policy is to maintain a suitable level of Unrestricted Reserves commensurate with its expected future levels of activity and to mitigate any financial risk in relation to costs associated with holding courses and meetings.

During 2021-22, the Charity held a mix of “in-person” and virtual/on-line. events As the majority of the Charity’s expenditure is incurred in holding these events, the financial impact of holding some of these events “in person” was a reduced surplus on courses activity of £3,182 (2021 : £10,295). This reduced courses’ surplus resulted in the Charity making an overall loss on Unrestricted Funds in 2021-22 of £1,964 (2021 : surplus of £5,225).

Future developments

The Charity intends to continue running an appropriate mix of in-person and virtual/on-line courses in future.

The Restricted Reserves held by the Charity of £15,928 (2021 : £17,384) are for the development of External Quality Assessment and were used to a small extent in 2021-22, as in 2020-21, for the purchase of IT equipment to this end.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (UKGAAP). The law applicable to Charities in England and Wales (Charities Act 2011) requires the Trustees to prepare financial statements for each financial year, including the income and expenditure, of the Charity for that period. In preparing these financial statements, the Trustees are required to :

- Select suitable accounting policies and then apply them consistently ;
- Observe the methods and principles in the Charity SORP ;
- Make judgements and 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity's Trust Deed.

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. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Board of Trustees on 23/05/2022 and signed on its behalf by :

Dr D Griffiths, Trustee



Independent Examiner's Report to the Trustees of the British Isles Association of Urological Pathologists

I report to the Trustees on my examination of the accounts of the British Isles Association of Urological Pathologists for the year ended 31 August 2022.

Responsibilities and basis of Report

As the Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the "Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the Charities Act ; or
2. the accounts did not accord with those records ; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed : 

Name : Mr M C Grant FCA (ICAEW Membership No. 7595992)

Address : 89 Conway Road, Cardiff CF11 9NW

Date : 

THE BRITISH ISLES ASSOCIATION OF UROLOGICAL PATHOLOGISTS (BAUP)

**Statement of Financial Activities
For the year ended 31 August 2022**

	Notes	Unrestricted Funds 2021-22 £	Restricted Funds 2021-22 £	Total Funds 2021-22 £	Total Funds 2020-21 £
Income					
Charitable activities					
Course income	2	30,250	-	30,250	21,575
Other income	3	330	-	330	340
		-----	-----	-----	-----
Total Income		30,580	-	30,580	21,915
		-----	-----	-----	-----
Expenditure					
Charitable activities					
Course expenditure	2	27,068	-	27,068	11,280
Donations	4	2,550	-	2,550	2,600
		-----	-----	-----	-----
Total		29,618	-	29,618	13,880
Other expenditure					
Support costs	5	2,926	1,456	4,382	3,567
		-----	-----	-----	-----
Total Expenditure		32,544	1,456	34,000	17,447
		-----	-----	-----	-----
Net (Expenditure)/Income		(1,964)	(1,456)	(3,420)	4,468
Reconciliation of Funds					
Total Funds brought forward		75,661	17,384	93,045	88,577
		-----	-----	-----	-----
Total Funds carried forward		73,697	15,928	89,625	93,045
		-----	-----	-----	-----

The notes on pages 8 to 11 form part of the Financial Statements

THE BRITISH ISLES ASSOCIATION OF UROLOGICAL PATHOLOGISTS (BAUP)

**Balance Sheet at
31 August 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Current Assets					
Debtors	8	852	-	852	549
Cash at bank and in hand		88,496	15,928	104,424	105,396
		-----	-----	-----	-----
		89,348	15,928	105,276	105,945
Creditors :					
Amounts falling due within one year	9	(15,651)	-	(15,651)	(12,900)
		-----	-----	-----	-----
Net Current Assets		73,697	15,928	89,625	93,045
		-----	-----	-----	-----
Funds					
Unrestricted Funds		73,697	-	73,697	75,661
Restricted Funds	11	-	15,928	15,928	17,384
		-----	-----	-----	-----
Total Funds		73,697	15,928	89,625	93,045
		-----	-----	-----	-----

The Financial Statements were approved by the Board of Trustees on.....
and were signed on its behalf by :

.....
Dr D Griffiths, Trustee

The notes on pages 8 to 11 form part of the Financial Statements

Notes the Financial Statements for the year ended 31 August 2022

1 Accounting policies

Basis of accounting

The Financial Statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011 and the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

The Charity constitutes a public benefit as defined by FRS 102.

Income

All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, it is more likely than not that the Trustees will receive the income on behalf of the Charity, and the amount can be measured with sufficient reliability.

Expenditure and liabilities

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where support costs, which include central functions, cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the Charity and its compliance with regulation and good practice.

The Charity has creditors which are measured at settlement amounts less any trade discounts.

Taxation

The Charity is exempt from tax on its charitable activities.

Funds accounting

Unrestricted Funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted Funds can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the Donor or when Funds are raised for particular restricted purposes.

THE BRITISH ISLES ASSOCIATION OF UROLOGICAL PATHOLOGISTS (BAUP)

Notes the Financial Statements for the year ended 31 August 2022 (continued)

2 Charitable activities : Courses

2021-22	Income	Expense	Surplus/ (Deficit)
	£	£	£
Prostate Sept 2021	4,600	(3,108)	1,492
Bladder Sept 2021	5,100	(2,608)	2,492
Kidney, Testis & Penis Sept 2021	3,000	(1,955)	1,045
BDIAP/BAUP Symposium Nov 2021	-	(2,514)	(2,514)
Bladder Jan/Feb 2022	4,000	(1,850)	2,150
Prostate Feb 2022	3,900	(1,850)	2,050
Bladder May 2022	9,650	(13,183)	(3,533)
	-----	-----	-----
Total for Courses 2021-22	30,250	(27,068)	3,182
	-----	-----	-----
Total for Courses 2020-21	21,575	(11,280)	10,295
	-----	-----	-----

3 Other income

	2021-22	2020-21
	£	£
Full membership subscriptions	330	340

4 Charitable activities : Donations

	2021-22	2020-21
	£	£
Africa Cancer Action Trust	1,800	2,300
The Orchid Cancer Appeal	750	300
	-----	-----
	2,550	2,600
	-----	-----

5 Other Expenditure : Support costs

	2021-22	2020-21
	£	£
Finance : Accounting services	179	392
Bank & PayPal Charges	769	686
Information Technology	1,267	1,064
Other Support Costs	711	668
	-----	-----
	2,926	2,810
Restricted Funds Expenditure (Note 11)	1,456	757
	-----	-----
	4,382	3,567
	-----	-----

THE BRITISH ISLES ASSOCIATION OF UROLOGICAL PATHOLOGISTS (BAUP)

Notes the Financial Statements for the year ended 31 August 2022 (continued)

6 Independent Examiner's fee

	2021-22	2020-21
	£	£
Fee charged	-	-
	-----	-----

7 Trustees' Payments

	2021-22	2020-21
	£	£
Expenses	6,446	-
Honoraria	3,650	1,800
	-----	-----
	10,096	1,800
	-----	-----

In 2021-22, 3 Trustees (2021 : 0 Trustees) were reimbursed for expenses or had expenses paid by the Charity. Honoraria are paid to Trustees who lecture at courses at the same rate as to other lecturers who are not Trustees.

8 Debtors

	2022	2021
	£	£
Prepayments	852	549
	-----	-----

9 Creditors : Amounts falling due within one year

	2022	2021
	£	£
Deferred Course Income (Note 10)	14,900	12,900
Accruals	751	-
	-----	-----
	15,651	12,900
	-----	-----

THE BRITISH ISLES ASSOCIATION OF UROLOGICAL PATHOLOGISTS (BAUP)

Notes the Financial Statements for the year ended 31 August 2022 (continued)

10 Deferred Course income

	2022	2021
	£	£
Balance at 1 September	12,900	5,675
Amounts added in period	14,900	12,900
Amounts released to income from previous periods	(12,900)	(5,675)
	-----	-----
Balance at 31 August	14,900	12,900
	-----	-----

11 Restricted Reserve

	2022	2021
	£	£
Balance at 1 September	17,384	18,141
EQA expenditure	(1,456)	(757)
	-----	-----
	15,928	17,384
	-----	-----

This Restricted Fund is to be used for the development of External Quality Assessment (EQA).