

**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

**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 £
<b>Income</b>					
<b>Charitable activities</b>					
Course income	2	47,350	-	47,350	51,600
<b>Other income</b>	3	720	-	720	460
		-----	-----	-----	-----
<b>Total Income</b>		48,070	-	48,070	52,060
		-----	-----	-----	-----
<b>Expenditure</b>					
<b>Charitable activities</b>					
Course expenditure	2	36,836	-	36,836	45,228
Donations	4	1,500	-	1,500	3,600
		-----	-----	-----	-----
Total		38,336	-	38,336	48,828
<b>Other expenditure</b>					
Support costs	5	3,980	-	3,980	3,930
IT equipment		-	2,362	2,362	-
		-----	-----	-----	-----
<b>Total Expenditure</b>		42,316	2,362	44,678	52,758
		-----	-----	-----	-----
<b>Net (Expenditure)/Income</b>		5,754	(2,362)	3,392	(698)
<b>Reconciliation of Funds</b>					
<b>Total Funds brought forward</b>		72,999	15,928	88,927	89,625
		-----	-----	-----	-----
<b>Total Funds carried forward</b>		<b>78,753</b>	<b>13,566</b>	<b>92,319</b>	<b>88,927</b>
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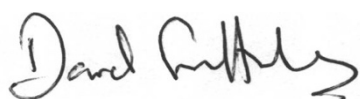
The notes on pages 8 to 11 form part of the Financial Statements

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 £
<b>Current Assets</b>					
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
<b>Creditors :</b>					
Amounts falling due within one year	9	(6,900)	-	(6,900)	(6,650)
		-----	-----	-----	-----
<b>Net Current Assets</b>		<b>78,753</b>	<b>13,566</b>	<b>92,319</b>	<b>88,927</b>
		-----	-----	-----	-----
<b>Funds</b>					
Unrestricted Funds		78,753	-	78,753	72,999
Restricted Funds	11	-	13,566	13,566	15,928
		-----	-----	-----	-----
<b>Total Funds</b>		<b>78,753</b>	<b>13,566</b>	<b>92,319</b>	<b>88,927</b>
		-----	-----	-----	-----

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**

<b>2023-24</b>		<b>Income</b>	<b>Expense</b>	<b>Surplus/ (Deficit)</b>
		£	£	£
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)
		-----	-----	-----
<b>Total for Courses 2022-23</b>		<b>47,350</b>	<b>(36,836)</b>	<b>10,514</b>
		-----	-----	-----
Total for Courses 2022-23		51,600	(45,228)	6,372
		-----	-----	-----

**3 Other income**

	<b>2023-24</b>	<b>2022-23</b>
	£	£
Full membership subscriptions	570	460
Other income	150	-
	-----	-----
	720	460
	-----	-----

**4 Charitable activities : Donations**

	<b>2023-24</b>	<b>2022-23</b>
	£	£
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
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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
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**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).