

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

England & Wales · Charity number 1186719

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2019-12-03

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

## Contact

---

**Address** Medivents Ltd  
Spirella Building  
Bridge Road  
Letchworth Garden City  
SG6 4ET

**Phone** 01462 341422

**Email** [bapen@bapen.org.uk](mailto:bapen@bapen.org.uk)

**Website** <https://www.bapen.org.uk>

## Activities

---

**Objects:** 1.1 THE OBJECT OF THE CIO IS ADVANCING CLINICAL NUTRITION, WHICH ENCOMPASSES:-1.2 THE RELIEF OF SICKNESS IN THOSE WHO HAVE BECOME OR ARE LIKELY TO BECOME, MALNOURISHED, AND WHO ARE UNABLE TO CONSUME OR ABSORB FOOD IN SUFFICIENT QUANTITIES TO EFFECT RECOVERY;1.3 THE ADVANCEMENT OF EDUCATION OF HEALTH WORKERS OF ALL KINDS, PATIENTS, POLICY MAKERS AND THE GENERAL PUBLIC, IN THE IMPORTANCE OF AND THE METHODS FOR, THE PREVENTION AND TREATMENT OF MALNUTRITION DURING ILLNESS;1.4 THE PROMOTION OF RESEARCH INTO ALL ASPECTS OF CLINICAL NUTRITION AND HUMAN METABOLISM ON CONDITION THAT THE RESULTS OF SUCH RESEARCH ARE PUBLISHED.

**Activities:** The relief of sickness in those who have become or likely to become malnourished & who are unable to consume or absorb food in sufficient quantities to effect recovery. Advancement of education of health workers, patients, policy makers & general public in the importance of & methods for prevention & treatment of malnutrition in illness. Promotion of research into all aspects of clinical nutrition

## Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£678,058	£528,425	£1,058,282	0
2023-12-31	£649,786	£532,340	£908,649	0
2022-12-31	£667,100	£375,371	£791,203	0
2021-12-31	£315,150	£173,340	-	-
2020-12-31	£237,566	£198,422	-	-

## Trustees

Name	Role	Appointed
Alan Brown		2024-09-13
Dr Alastair McKinlay		2024-06-18
Dr Charlotte Rutter		2024-04-29
Dr Nick Thompson		2023-11-28
Dr Roger David John Phillips		2020-11-10
Philip Arthur Lyons MBE		2020-11-10
Sarah Louise Zeraschi		2024-11-05
Sarah McIntyre		2024-06-18

**BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION**

England & Wales - Charity number 1186719

---

# Accounts

---

Charity registration number 1186719 (England and Wales)

**BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**



# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## REFERENCE AND ADMINISTRATIVE INFORMATION

---

**Trustees** Dr Nick Thompson - President  
Ms Sarah Zeraschi - Treasurer (Appointed 5 November 2024)  
Dr Charlotte Rutter - Secretary (Appointed 29 April 2024)  
Mr Phil Lyons MBE - External Trustee  
Dr Roger Philips - External Trustee  
Dr Alastair McKinlay - External Trustee (Appointed 18 June 2024)  
Ms Sarah McIntyre - External Trustee (Appointed 18 June 2024)  
Mr Alan Brown - External Trustee (Appointed 13 September 2024)

**Charity number** 1186719

**Charity registered name** The British Association for Parenteral and Enteral Nutrition

**Principal address** BAPEN Office  
Spirella Building  
Bridge Road  
Letchworth Garden City  
SG6 4ET

**Independent examiner** Karen Hanlan ACA, ACIE  
Karen Hanlan Independent Examiner Ltd  
1 Saracen Close  
Ettington  
CV37 7SZ

**Bankers** National Westminster Bank plc  
29 High Street  
Sheerness  
ME12 1NU

Redwood Bank  
The Nexus Building  
Broadway  
Letchworth Garden City  
Hertfordshire  
SG6 3TA

Scottish Widows Bank  
PO Box 883  
Leeds  
LS1 9TY

**Legal advisors** Geldards LLP  
4 Capital Quarter  
Tyndall Street  
Cardiff  
CF10 4BZ

---

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Statement of cash flows	8
Notes to the financial statements	9 - 14

---

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

---

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### Objectives and activities

BAPEN's objects as recorded in its Constitution were:

1. the relief of sickness in those who have become, or are likely to become, malnourished and who are unable to consume or absorb normal food in sufficient quantities to effect recovery;
2. the advancement of education of health workers of all kinds, patients, policy makers and the general public, in the importance of and the methods for, the prevention and treatment of malnutrition during illness;
3. the promotion of research into all aspects of clinical nutrition and human metabolism on condition that the results of such research are published.

#### BAPEN's key objectives were to:

- a. Raise awareness of the problem of malnutrition in the UK
- b. Support a clinical governance framework to underpin the nutritional management of patients
- c. Enhance knowledge and skills in clinical nutrition through education and training
- d. Communicate the clinical and economic benefits of nutritional care to healthcare workers, policy makers and the public
- e. Promote multi professional research to contribute to the evidence base for malnutrition and its treatment
- f. Establish standards of clinical practice in nutrition support

#### Public benefit

The Trustees believe that they have complied with their duty to have due regard to guidance on public benefit published by the Charity Commission in exercising their powers and duties. Public benefits requirements are met by the charity's aims that every individual receives safe, timely & appropriate nutritional care in every care setting, every day and by offering free membership to the charity.

#### Financial review

BAPEN delivered a strong financial performance in 2024, with total income rising slightly to £678,058 (2023: £649,786), driven mainly by stable copyright income (£177,580) and an increase in conference and event revenue (£320,601 vs £284,866). Expenditure decreased to £528,425 (2023: £532,340), a cost reduction was achieved in conferences and promotional activity.

This resulted in a surplus of £149,633 (surplus in 2023: £117,446), leaving unrestricted reserves to £1,058,282 at year-end which is above the charity's reserve policy. The balance sheet remains robust, with £1.27m in current assets (including £1.05m cash) and £215k creditors. From the un-restricted funds, a designated fund has been put aside to cover Core Group and Specialist Interest Group funding totaling £100,988.

The charity continues to operate debt-free, with no employees and activities delivered through contractors. Overall, BAPEN strengthened its financial position in 2024 through prudent cost management and steady income streams, ensuring a healthy platform for continued charitable activities.

The current financial position is supporting BAPEN to meet its charitable aims. Core Group and Specialist Interest Group funding, and membership led quality improvement project and research awards were successfully allocated and BAPEN were able to use some of excess funds being held over and above the reserve's policy - £100 - £200k over the next 2/3 years.

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

---

#### **Reserves**

Reserves continue to be distributed across five direct access and notice accounts with banks or building societies protected by the FSCS. These are categorised as low risk investments. In keeping with the reserves policy, the reserves will be spread among additional accounts.

#### *Reserves policy*

The funds of the charity at the end of 2024 are £1,058,282 which is an increase of £149,633 compared to 2023. The charity sets a reserve policy that dictates that 12 months costs should be held in reserve.

The Reserves Policy was set at £440,000 for 2024 at the Trustees meeting October 2023, and £460,000 for 2025. The Reserves Policy will require further review in 2025 for 2026-2029 given the rising costs and the possibility that the one major licensing/copyright contract is renewed annually which equates to c26% of total revenue. BAPEN has further committed to setting aside a designated fund of £100,988 for 2024 grants issued.

#### **Achievements, performance and plans for future periods**

Investment of charitable funds will take place in line with priorities identified in BAPEN's 5-year Strategy launched at the end of 2022.

It is noted that copyright licensing incomes, the largest generator of surplus/profit, are annual contracts and not a guaranteed income stream, but a renewal into 2024 provided continued confidence in BAPEN's finances. Future consideration of income generation has begun in 2025, as income from copyright licensing is anticipated to significantly reduce for 2026.

The secretariat fees will continue to be greater than the years leading up to 2022, but the service is invaluable to the effective operation of the charity. A review of services provided by the secretariat is underway, as the needs of the organisation and secretariat support available continues to evolve.

The BAPEN annual conference continues to deliver a more professional level of academic and educational learning opportunities, with improved facilities. This in turn has attracted further sponsorship opportunities and positive feedback from delegates. BAPEN will continue with this approach heading into 2025.

The Database management for the IF Registry has continued to pay for the ongoing costs and support provided by BAPEN and is a resource to NHS England that is highly valuable for managing Intestinal Failure services in England and requires suitable recompense for the value it holds. Due to the contract with the current registry provider coming to an end March 2026, negotiations are underway with NHS England and a new provider. Whilst income from this management is yet to be agreed, it has not been possible to predict impacts on budget post 2025, so a cautious approach is being adopted.

With regards to public relations and media, 2024 saw the tender process for a public relation/media contract renewal. The costs for these services are greater than for previous years, but will give BAPEN the platform to deliver its Strategic Aims and Objectives.

2024 saw the launch of agreed investment into the work of the Core and Specialist Interest Groups (proposed £100,000 over 2-3-years), and Grants for Quality Improvement Projects and Research by BAPEN's Members (again £100,000) over these 2-3-years.

In 2025, BAPEN will offer Coaching and Mentorship opportunities for BAPEN members. Investment has also been made into a Mentoring platform, and applications have been approved for five members to be supported with coaching sponsorship. Feedback will be sought from participants, and pending the outcome, this initiative is something that BAPEN hopes will continue.

The Edgbaston Course was extremely well received & continues to encourage the development of Nutrition Support Teams, funded by BAPEN. A further course is planned for Spring 2025.

Thus, BAPEN is continuing to invest further in its charitable aims and objectives in accordance with the BAPEN Strategic Plan 2022-2027.

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

---

#### Structure, governance and management

BAPEN is governed by its Constitution signed on 26th May 1993 which was revised on 29th November 2011 and again on 20th November 2018. A new Constitution was approved by Trustees prior to registering the new CIO Charity on 3 December 2019. In line with the revised Constitution, the Honorary Officers are also Trustees of the Association.

The Governing Council of BAPEN, BAPEN Council, meets at least twice, usually four times a year and the Executive Committee which includes up to three Honorary Senior Officers as well as the Honorary President, Secretary and Treasurer meets at least every two months, usually eight or nine times a year. The Board of Trustees meets quarterly and ensures the organisation is meeting its charitable aims and objectives in line with the developed strategies. Representatives of the founder organisations and associate organisations sit on the Council and Chairs of the standing committees of the association are also members of the Council. An Independent Advisory Council of individuals, known as Faculty, who have made outstanding contributions to clinical nutrition and to the association, serve to offer guidance and support to the Association, hold a seat on the Trustee Board, and meet with the Executive Committee at least once a year.

#### Appointment, recruitment and training of trustees

The Trustees of the Association are the Honorary Officers who are elected from the members of the Association at the Annual General Meeting held in November each year. These officers are appointed for a 3-year term and may be re-elected for a maximum of three terms of office. A process of succession planning is in place to ensure that the officers and therefore the Trustees retire over a staggered timeframe. Newly appointed Trustees receive copies of the annual reports and accounts for the last three years and are required to read the Charity Commission's guidance "The Essential Trustee: What You Need to Know".

#### Management of risks

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems and procedures have been established to manage those risks.

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr Nick Thompson - President	
Ms Sarah Zeraschi - Treasurer	(Appointed 5 November 2024)
Dr Sheldon Cooper - Treasurer	(Resigned 31 December 2024)
Dr Charlotte Rutter - Secretary	(Appointed 29 April 2024)
Dr Dan Rogers - Secretary	(Resigned 31 December 2024)
Mr Phil Lyons MBE - External Trustee	
Dr Roger Philips - External Trustee	
Dr Alastair McKinlay - External Trustee	(Appointed 18 June 2024)
Ms Sarah McIntyre - External Trustee	(Appointed 18 June 2024)
Mr Alan Brown - External Trustee	(Appointed 13 September 2024)
Mrs Dianne M Jeffrey CBE DL - External Trustee	(Resigned 31 December 2024)
Dr Barry Jones - Chair of Independent Advisory Council	(Resigned 31 December 2024)

The trustees' report was approved by the Board of Trustees.

.....  
Ms Sarah Zeraschi - Treasurer  
**Trustee**

Date: .....

# **BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 DECEMBER 2024***

---

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit incurred by the charity for that year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to exist.

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise.

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.

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 and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations.

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

---

I report to the trustees on my examination of the financial statements of British Association for Parenteral and Enteral Nutrition (the charity) for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

K Hanlan, ACA, ACIE  
1 Saracen Close, Ettington, CV37 7SZ  
Date: .....

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## STATEMENT OF FINANCIAL ACTIVITIES

**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Charitable activities	2	665,110	640,943
Investments	3	12,948	8,843
<b>Total income</b>		<u>678,058</u>	<u>649,786</u>
Expenditure on charitable activities	4	528,425	532,340
<b>Net income and movement in funds</b>		<u>149,633</u>	<u>117,446</u>
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2024		908,649	791,203
<b>Fund balances at 31 December 2024</b>		<u><u>1,058,282</u></u>	<u><u>908,649</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 FOR PARENTERAL AND ENTERAL NUTRITION

## BALANCE SHEET

AS AT 31 DECEMBER 2024

---

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	9	218,451		199,650	
Cash at bank and in hand		1,055,590		880,333	
		<u>1,274,041</u>		<u>1,079,983</u>	
<b>Creditors: amounts falling due within one year</b>	10	215,759		171,334	
Net current assets			1,058,282		908,649
			<u>1,058,282</u>		<u>908,649</u>
<b>The funds of the charity</b>					
Unrestricted funds			1,058,282		908,649
			<u>1,058,282</u>		<u>908,649</u>

The financial statements were approved by the trustees on .....

.....  
Ms Sarah Zeraschi - Treasurer  
**Trustee**

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

---

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	14		162,309		64,180
<b>Investing activities</b>					
Investment income received		12,948		8,843	
<b>Net cash generated from investing activities</b>			12,948		8,843
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			175,257		73,023
Cash and cash equivalents at beginning of year			880,333		807,310
<b>Cash and cash equivalents at end of year</b>			1,055,590		880,333

---

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

---

#### 1 Accounting policies

##### Charity information

British Association for Parenteral and Enteral Nutrition is a Charitable Incorporated Organisation.

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 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 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements, when relevant.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents 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.

#### 1.7 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 2 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Corporate membership	72,000	74,400
Individual Affiliate / BAPEN Medical Membership	8,740	11,301
Annual conference/virtual events	320,601	284,866
Projects	74,827	79,959
Copyright	177,580	170,680
Miscellaneous (Including ESPEN)	11,362	19,737
	<u>665,110</u>	<u>640,943</u>

### 3 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>12,948</u>	<u>8,843</u>

### 4 Expenditure on charitable activities

	2024 £	2023 £
<b>Charitable events and activities</b>		
Promotion	61,163	64,988
Other charitable expenditure	7,078	7,219
Conference expenditure	256,868	263,327
	<u>325,109</u>	<u>335,534</u>
<b>Support and governance costs (see note 5)</b>		
Support	192,099	184,310
Governance	11,217	12,496
	<u>528,425</u>	<u>532,340</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>528,425</u>	<u>532,340</u>

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 5 Support costs

	2024	2023
	£	£
Secretarial fees & expenses	88,782	76,810
Media Co-Ordinator	33,000	33,000
Office costs	2,926	4,763
Database Management	43,881	41,360
Travel	183	5,681
Meetings	474	1,583
ESPEN	2,690	1,489
Stationery	-	385
Bank charges	2,985	2,688
Bookkeeping & Accountancy	14,040	14,190
Insurance	3,138	2,361
Governance costs	11,217	12,496
	<u>203,316</u>	<u>196,806</u>

	2024	2023
	£	£
<b>Governance costs comprise:</b>		
Meetings	8,633	9,718
Legal & professional fees	1,254	1,628
Independent Examiners fee	1,330	1,150
	<u>11,217</u>	<u>12,496</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No remuneration was paid to trustees. During the year travel expenses of £3,889 were claimed by 8 trustees for costs incurred in attending BAPEN meetings (2023 - £2,312 by 5 trustees).

Trustee Indemnity Insurance has been paid for by the charity at a cost of £212 (2023 - £652).

### 7 Employees

The Charity has no employees and uses the services of contractors to deliver its events and activities.

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 9 Debtors

	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	188,447	154,416
VAT recoverable	-	9,796
Prepayments	30,004	35,438
	<u>218,451</u>	<u>199,650</u>

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

	<b>Notes</b>	<b>2024</b>	<b>2023</b>
		£	£
VAT		19,749	-
Deferred income	11	10,000	7,980
Trade creditors		176,988	155,174
Other creditors		596	-
Accruals		8,426	8,180
		<u>215,759</u>	<u>171,334</u>

### 11 Deferred income

	<b>2024</b>	<b>2023</b>
	£	£
Other deferred income	<u>10,000</u>	<u>7,980</u>

Deferred income is included in the financial statements as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Deferred income is included within:		
Current liabilities	<u>10,000</u>	<u>7,980</u>
Movements in the year:		
Deferred income at 1 January 2024	7,980	107,500
Released from previous periods	(7,980)	(107,500)
Resources deferred in the year	<u>10,000</u>	<u>7,980</u>
Deferred income at 31 December 2024	<u>10,000</u>	<u>7,980</u>

Deferred income relates to copyright and licence fees received in advance.

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of income, donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
Designated funds	-	-	-	100,988	100,988
General funds	908,649	678,058	(528,425)	(100,988)	957,294
	<u>908,649</u>	<u>678,058</u>	<u>(528,425)</u>	<u>-</u>	<u>1,058,282</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
General funds	791,203	649,786	(532,340)	-	908,649
	<u>791,203</u>	<u>649,786</u>	<u>(532,340)</u>	<u>-</u>	<u>908,649</u>

The designated fund has been created to be used for Core Group and Specialist Interest Group funding.

#### 13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

#### 14 Cash generated from operations

	2024	2023
	£	£
Surplus for the year	149,633	117,446
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(12,948)	(8,843)
<b>Movements in working capital:</b>		
(Increase) in debtors	(18,801)	(63,760)
Increase in creditors	42,405	118,857
Increase/(decrease) in deferred income	2,020	(99,520)
<b>Cash generated from operations</b>	<u>162,309</u>	<u>64,180</u>

**BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION**

England & Wales - Charity number 1186719

---

# Accounts

---

The British Association  
for Parenteral and  
Enteral Nutrition CIO

Financial Statements  
for the period ended  
31 December 2023

Registered Charity number 1186719  
(previously 1023927)

Index

	Page
Report of the Trustees	3
Statement of Trustees' responsibilities	14
Report of the Independent Examiner	15
Statement of Financial Activities	16
Balance sheet	17
Accounting policies and notes to the financial statements	18

## **Report of the trustees**

The trustees are pleased to present their report together with the financial statements of The British Association for Parenteral and Enteral Nutrition CIO for the period ended 31 December 2023. On 20 July 2020 all activities and funds were transferred to a newly registered charity The British Association for Parenteral and Enteral Nutrition CIO (Charity number 1186719) which was registered on 3 December 2019.

The financial statements comply with the Charities Act 2011, the Council's Constitution and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (updated 1 January 2019).

### **AIMS AND OBJECTIVES**

BAPEN's objects as recorded in its Constitution were:

1. the relief of sickness in those who have become, or are likely to become, malnourished and who are unable to consume or absorb normal food in sufficient quantities to effect recovery;
2. the advancement of education of health workers of all kinds, patients, policy makers and the general public, in the importance of and the methods for, the prevention and treatment of malnutrition during illness;
3. the promotion of research into all aspects of clinical nutrition and human metabolism on condition that the results of such research are published.

#### **BAPEN's key objectives were to:**

- a. Raise awareness of the problem of malnutrition in the UK
- b. Support a clinical governance framework to underpin the nutritional management of patients
- c. Enhance knowledge and skills in clinical nutrition through education and training
- d. Communicate the clinical and economic benefits of nutritional care to healthcare workers, policy makers and the public
- e. Promote multi professional research to contribute to the evidence base for malnutrition and its treatment
- f. Establish standards of clinical practice in nutrition support

#### **Public Benefit**

The Trustees believe that they have complied with their duty to have due regard to guidance on public benefit published by the Charity Commission in exercising their powers and duties and in planning their objectives and activities during the year.

## **ACHIEVEMENTS AND PERFORMANCE (President's report 2023)**

2023 marked BAPEN's first year on its new five-year strategy path. We launched this strategy to define our practice, our ways of operating and the values which define our culture. It provided us with an ambitious impetus for our future direction as an organisation through a changing external health and social care environment. I am proud of the progress we made this year against this strategy, which I will go into more detail below.

2023 had enabled us to thoroughly reflect on how far we've come, through this strategy and our 30<sup>th</sup> anniversary, and laid a great foundation for a progress filled year. Collaboration was a core characteristic of the year, as BAPEN, its Core Groups and Special Interest Groups all worked together and with other partners to deliver for our members, colleagues in health and social care, and most importantly our patients.

In the last of my President's Reports, I'm delighted to outline the significant contributions made by so many of you throughout 2023.

### **BAPEN Annual Strategy Delivery Report**

As I mentioned, towards the end of 2022 BAPEN unveiled its five-year strategy. The newly launched values of 'Listen', 'Lead', 'Share' and 'Support' are the principles that have already begun to guide the way we act on our vision. Furthermore, our three strategic priorities of 'Knowledge', 'Reach' and 'Sustainability' ensure our focus and efforts are responding to the changing clinical environment and the increasing demands placed upon all those working in health and social care.

Developing a strategy is a task which involves considered thought, planning, and collaboration, but executing it is harder. That's why we've put in place the steps to remain accountable to BAPEN members. Our annual Strategy Delivery Report takes each of our strategic priorities into consideration, reflecting on and analysing activities, resources, and events which have helped BAPEN to achieve the aims we set out in the five-year strategy.

Within the 'Knowledge' pillar, we have developed healthcare professional and patient resources, podcast episodes, and established a new professional group in the Patient Network Group SIG. Under 'Reach', BAPEN has made strides to cement its influence with key decision makers, reiterating the importance of good nutritional care. We've joined a new social media platform in Instagram, continued our partnerships with key organisations such as the Inequalities in Health Alliance and NHS England Nutrition and Hydration Advisory Board, and the assisted mealtimes working group to name a few. Finally, for 'Sustainability', the charity has brought together a new Special Interest Group focussed on developing work streams to improve sustainability within clinical nutrition, and become a member of the UK Health Alliance on Climate Change (UKHACC). This is an alliance of healthcare organisations that coordinate action, provide leadership, and amplify the voice of health professionals across the UK. This provides just a snapshot of the steps we have taken to deliver against our strategic objectives. I know that the BAPEN team and all our members are committed to continued progress, and I look forward to seeing what we're able to achieve in the next four years of this strategy, and beyond.

### **BAPEN's Annual Conference**

On 28<sup>th</sup> and 29<sup>th</sup> November, over 700 delegates gathered in Scotland's capital for BAPEN's Annual Conference. It was a pleasure to experience such a vibrant energy around the event as we enjoyed wide-ranging presentations and fascinating discussions on a subject close to all of our hearts, good nutritional care.

The standard of speakers and presentations at the Conference was truly inspirational. We welcomed posters on a broad range of nutritional topics, including blended diets for tube-fed children, the effects

of a plant-based high energy and protein enteral feed and a 10-year experience of an HPN centre in England focussed on reviewing catheter related blood stream infections. The Pennington Lecture was delivered by the brilliant Anne Holdoway focussed on optimising nutritional care through champions, culture and collaboration.

Overall, Edinburgh was the perfect backdrop to refocus our energy once again on facilitating improvements in nutritional care. Every one of us working within nutritional care in the UK is seeking to continually improve patient experiences and outcomes, and Conference was a welcome reminder of the vast talent and dedication across the UK. We look forward to seeing you in Gateshead for BAPEN Conference 2024!

### **BAPEN's new website**

A significant project for BAPEN in 2023 was the new website. We wanted to ensure that the new website, which is effectively our organisation's 'shop window', was fit for purpose and provided members with the information they seek, intuitively.

This project involved a significant engagement phase. We conducted a members' survey to understand the priorities of the people who visit our website the most. From there, we created a website steering committee which was tasked with ensuring all content on the new website was relevant and up to date. Hopefully, you have found it easier to access key information, whether that's BAPEN guidelines, 'MUST', or details of meetings.

### **UK Malnutrition Awareness Week 2023**

BAPEN is proud to have continued our close working relationship with the Malnutrition Task Force (MTF) for the sixth straight year as we delivered UK Malnutrition Awareness Week (UKMAW) 2023.

As with previous years, each day of the week had a designated theme, and we were delighted to see the return of the popular *Interactive Tuesday* and the weekend's *Nutrition Superheroes*. In 2023, we invited people to nominate their heroes via the BAPEN and MTF website earlier in the week so that we could collate all the shout-outs and commend them, it's so important to ensure that we are recognising our invaluable colleagues.

As part of UKMAW 2023, we also set out to engage with leading supermarkets in the UK to understand the initiatives and programmes in place to support older or vulnerable people who may be more likely to be at risk of malnutrition or dehydration. Following positive outreach and engagement, we also secured commitment to support the campaign on social media from Waitrose, the Co-op and the British Retail Consortium (BRC), a fantastic achievement to help grow more public awareness.

Building year on year, this annual campaign does an invaluable job to raise awareness and improve understanding of nutritional needs, and I'm sure you'll agree that we can't wait to see what is in store for 2024.

The campaign was well integrated with the Malnutrition Action Group's (MAG) National Screening Survey, run through the month of November. By screening a large number of people across the UK, we can build a better picture of the scale of malnutrition and the treatment that people are receiving, and also examine trends over the years to inform our future focus so thank you to all those who submitted data. A huge well done to the MAG team for all your efforts.

### **A final note as the outgoing President**

After a rewarding (and longer than intended, due to Covid-19) tenure as President of BAPEN, it was a pleasure to hand over the reins to Dr Nick Thompson during this year's Conference. I am incredibly

proud of what we have achieved together whilst I've been at the helm of the organisation, not least working to unite and support our speciality through the unprecedented tumultuous pandemic.

It has been an honour to work with members, stakeholders, and brilliant, selfless and committed colleagues during my Presidency. Having been involved with BAPEN in some capacity since joining the BANS Committee in 2008, it's been a pleasure to steer the ship and to be involved in some brilliant opportunities to help improve nutritional care in the UK and drive much-needed change.

I believe this to be a very exciting time for BAPEN as an organisation, with our new strategy coming into effect and the rapidly changing external health environment. Please do join me in continuing to support BAPEN, whether as a member or part of the team behind the organisation. And best of luck (though you won't need it) to my successor, Nick!

## **FINANCIAL REVIEW (Treasurer's report)**

### **Overview**

The financial position of BAPEN has changed and improved dramatically over the last decade. Previously surplus was mostly derived from corporate/industry sponsorship and through the annual conference. Whilst BAPEN still attracts corporate/industry membership/sponsorship, this was almost £20,000 less than in 2022 at £74,400. Conference remains positive, producing a surplus, albeit reduced due to higher overheads: larger venues and better-quality audio-visual delivery (see conference section). BAPEN has grown considerably in its work over this decade and weathered the storm of COVID-19. To further strengthen BAPEN's delivery of its charitable aims and objectives, updated in the BAPEN Strategy 2022-2027, a new secretariat and conference provider were tendered for and appointed, commencing January 2023. There was a change of accountants also as the previous accountant was reducing his workload; the accounts were then assigned to the accountants of Medivents. This, with the increased charges of staging the annual educational conference, has reflected a significant increase in costs. For the sixth year in a row, a year end surplus was delivered, but this was reduced, £117,446 in 2023 vs. £291,729 in 2022, as BAPEN has increased its spending on charitable activities. A significant income is now derived by the copyright licensing use of the 'MUST' by pharmaceutical companies. Whilst this has been the bedrock of BAPEN's financial growth, the licences are renewed annually which makes deriving a budget for more than 1-2 years in advance more challenging.

This is an outstanding achievement for a charity whose leadership team and members have been challenged within their healthcare roles recovering waiting list times grown during the pandemic and during industrial action, whilst maintaining a focus on securing not just the stability and sustainability of the charity, but its growth. The current financial position is supporting BAPEN to meet its charitable aims, with projects planned for delivery in 2024: Core Group and Specialist Interest Group funding, and membership led quality improvement project and research awards. Further projects for 2025, such as the Nutrition Support Team course, and tendering for Public Relations Media will make use of the surplus being acquired.

Figure 1a: Summary of year end surplus/deficit

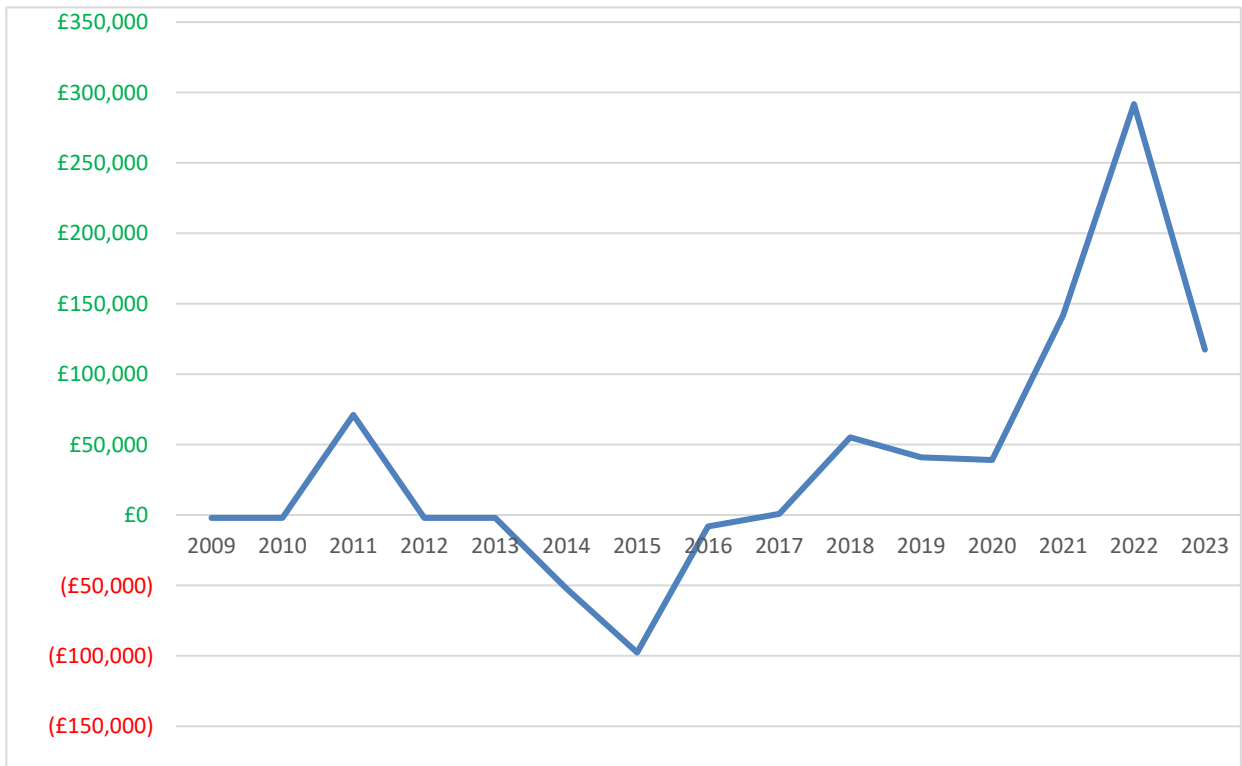
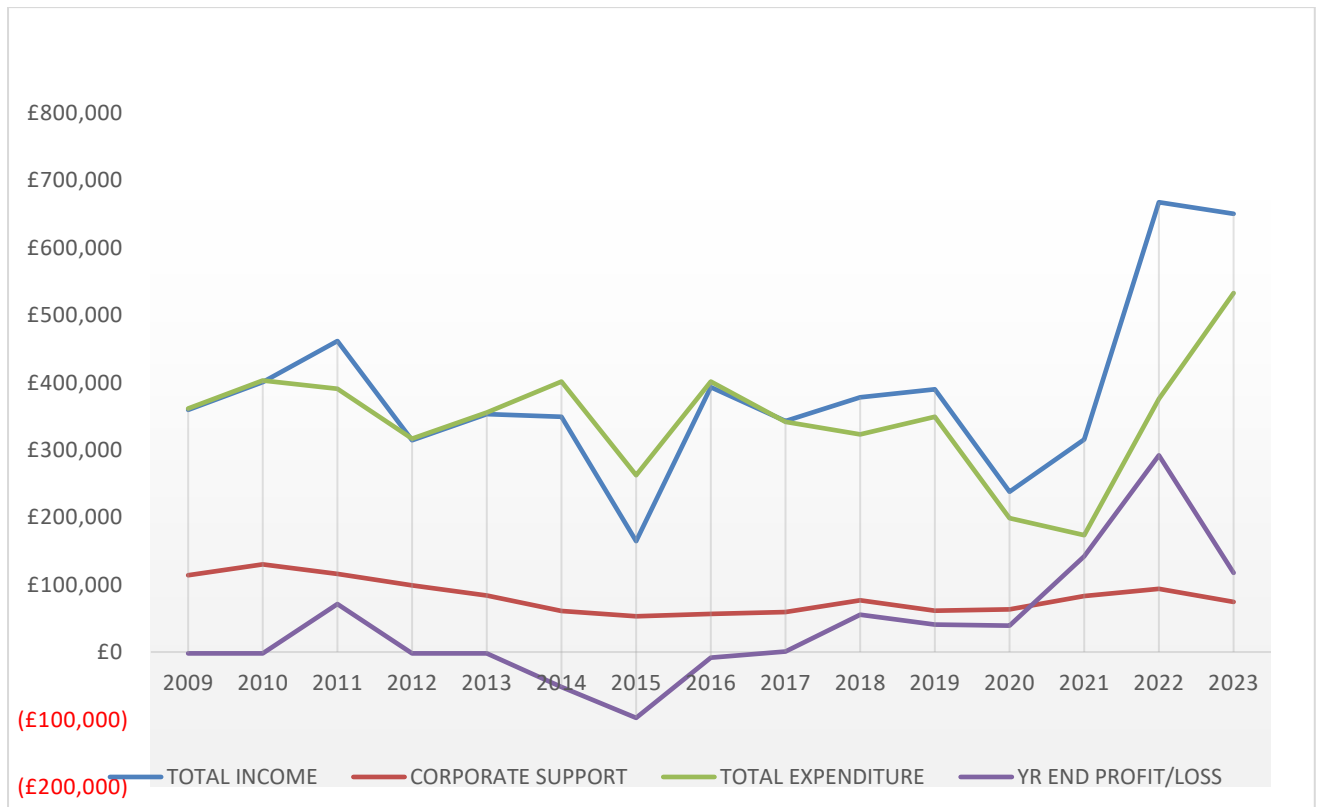


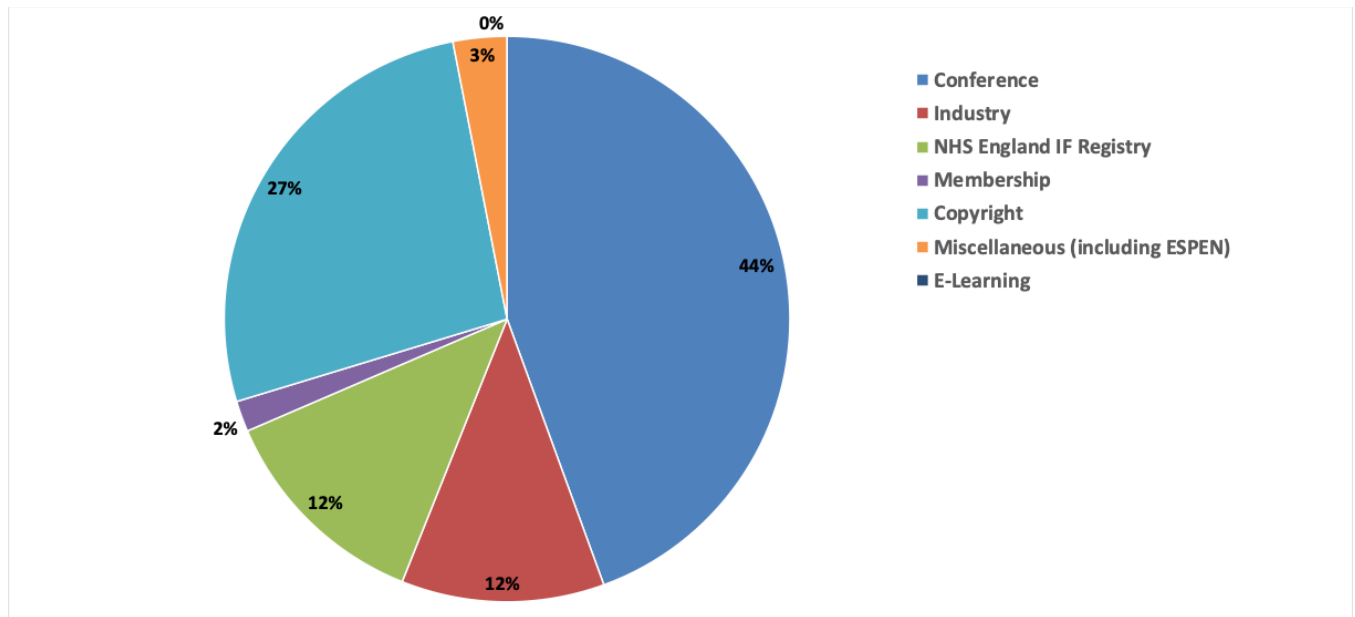
Figure 1b: Summary of changes in income and expenditures



## Income

The budget for 2023 projected an income of £642,259. The 2022 rise in charitable income to £664,322, stabilized to £640,943 in 2023, with the pattern of income being similar, the majority through the copyright licence for 'MUST' renewal, a successful conference, albeit a reduced profit (compared to pre-COVID times) of £21,539 (see below for details) and Industry/corporate sector membership, but this income was reduced by £19,450, with the financial pressures limiting the budgets of pharmaceutical industry.

Figure 2: Source of Income 2023



## Expenditure

Overall charity expenditure has risen significantly post-COVID, from £173,340 in 2021, to £375,371 in 2022, and risen by a further £156,969 to £532,340 in 2023. The budget for 2023 projected expenditure of £660,840, which included a £80,000 research venture with a major University which fell-through. Conference incurred significantly more costs in 2023, being held in a larger venue in Edinburgh and increased audio-visual fees, but a higher quality of educational experience was delivered in doing so, one of the aims for 2023 and the coming years. The tender to change the secretariat and conference organizing company was awarded to Medivents in the previous year which added to the costs, over double at £76,810 for the secretariat. All bids at tender showed an increase in fees, but it was felt that value for money in awarding the contract to Medivents was justified. Database management for the Intestinal Failure Registry also rose but is off-set by the fee invoiced to NHSE. Travel costs have settled somewhat after the increase from the first full year post COVID, down from £10,415 to £5,681. Bookkeeping and accountancy costs have risen significantly but represent a much-enhanced level of service delivery: £2,458 in 2022 to £14,190 in 2023.

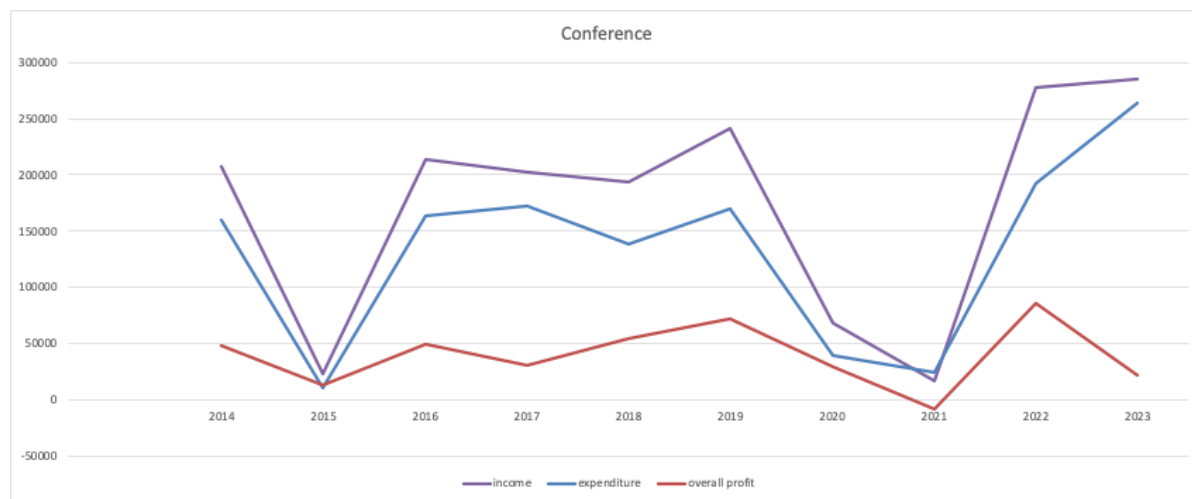
## Annual Conference, 2023

The Annual conference in 2021 was an on-line affair, which delivered excellent educational benefit but with a loss of income stream, to the extent there was an overall loss of £7,911 (income £16,928, costs £24,839, including cancellation charges of over £8,000). The 2022 conference was an in-person event and with a resurgent number of delegates the conference yielded greater profit than expected £85,956 (income £278,061, expenditure £192,105). The venue for 2023, Edinburgh was expected to have higher overheads as a larger dedicated Conference Centre vs a Conference Centre based in a

hotel. An unexpected higher tariff occurred for higher quality audio-visual provision, but the educational experience was significantly enhanced by both of these changes, something that BAPEN Executive were happy to invest in.

The 2023 Edinburgh BAPEN conference attracted the highest attendance in BAPEN's history with over 700 delegates. Income was £6,805 greater than 2022, but expenditure was also higher by £71,222. A surplus was delivered of £21,539. With improved feedback regarding location, facilities and educational delivery, BAPEN look to continue this strategy of higher quality educational delivery.

**Figure 3: Conferences Income, Expenditure and Profit 2014–2023**



## Reserves

Reserves continue to be distributed across five direct access and notice accounts with banks or building societies protected by the FSCS. These are categorized as low risk investments. In keeping with the reserves policy, the reserves will be spread among additional accounts.

### Reserves policy

The funds of the charity at the end of 2023 are £908,649, which is an increase of £117,446 compared to 2022 which were £791,203, compared to £499,474 at the end of 2021. There has been an increased expenditure of £156,969 in 2023 compared to 2022 as it was anticipated there would be a continued growth if the copyright/licensing continued to yield income. The charity sets a reserve policy that dictates that 12 months costs should be held in reserve. The reserves policy was reviewed in 2023 and the level set at £440,000 by the Trustees. This includes the need to protect the charity from failure of conference as was the case in 2020 due to the coronavirus pandemic. Financial planning for 2023 was made to ensure that these funds are invested into the charitable aims of BAPEN. We budgeted for a research project, but this fell through in 2023 due to a contract dispute between BAPEN and a University. This was a potential investment of almost £80,000. These funds are now being considered for redistribution. The website redesign and affordability of the new secretariat were also built into the 2023 plans.

The Reserves Policy was set at £440,000 for 2024 at the Trustees meeting October 2023, and £460,000 for 2025. The Reserves Policy will require further review in 2025 for 2026-2029 given the rising costs and the possibility that the one major licensing/copyright contract is renewed annually.

### **Plan for 2024/25**

Investment of charitable funds will take place in line with priorities identified in BAPEN's 5-year Strategy launch at the end of 2022. It is noted that the copyright licensing incomes, the largest generator of surplus/profit, are annual contracts and not necessarily a guaranteed income stream, but a renewal into 2024 provided continued confidence in BAPEN's finances. The secretariat fees will continue to be greater than the years leading up to 2022, but the service is invaluable to the effective operation of the charity. Furthermore, whilst the 2022 conference was the most highly profitable to date, the venue left much to be desired, with poor feedback from both delegates and industry, related to the facilities. The 2023 conference was chosen to provide a more professional level of academic and educational learning opportunities and the forecast to make a much smaller profit margin was realized as per budget. The Database management for the IF Registry is making a small surplus, but it's a resource to NHSE that is highly valuable for managing Intestinal Failure services in England and requires suitable recompense for the value it holds. With regards to public relations and media, the budgeted development of the website has gone well in 2023, and the focus in 2024 is the tender process for a public relation/media contract renewal. The costs for these services will be much greater, likely at least double the current contract, but will give BAPEN an improved platform to deliver its Strategic Aims and Objectives. 2024 -2026 will see staged investment into the work of the Core and Specialist Interest Groups (proposed £100,000 over 2-3-years), and Grants for Quality Improvement Projects and Research by BAPEN's Members (again £100,000) over these 2-3-years. The Edgbaston Course is booked for Spring 2025, a course designed for the development of Nutrition Support Teams, funded by BAPEN, with around £35,000 budgeted. Thus, BAPEN is investing further in its charitable aims and objectives in accordance with the BAPEN Strategic Plan 2022-2027.

Full copies of the accounts will be available on request from the BAPEN Office or directly on the Charity Commission website.

### **Public Benefit**

The Trustees believe that they have complied with their duty to have due regard to guidance on public benefit published by the Charity Commission in exercising their powers and duties. Public benefits requirements are met by the charity's aims that every individual receives safe, timely & appropriate nutritional care in every care setting, every day and by offering free membership to the charity.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

BAPEN is governed by its Constitution signed on 26<sup>th</sup> May 1993 which was revised on 29th November 2011 and again on 20th November 2018. A new Constitution was approved by Trustees prior to registering the new CIO Charity on 3 December 2019. In line with the revised Constitution, the Honorary Officers are also Trustees of the Association.

The Governing Council of BAPEN, BAPEN Council, meets at least twice, usually four times a year and the Executive Committee which includes up to three Honorary Senior Officers as well as the Honorary President, Secretary and Treasurer meets at least every two months, usually eight or nine times a year. The Board of Trustees meets quarterly and ensures the organisation is meeting its charitable aims and objectives in line with the developed strategies. Representatives of the founder organisations and associate organisations sit on the Council and Chairs of the standing committees of the association are also members of the Council. An Independent Advisory Council of individuals, known as Faculty, who have made outstanding contributions to clinical nutrition and to the association, serve to offer guidance and support to the Association, hold a seat on the Trustee Board, and meet with the Executive Committee at least once a year.

### **Appointment, recruitment and training of trustees**

The Trustees of the Association are the Honorary Officers who are elected from the members of the Association at the Annual General Meeting held in November each year. These officers are appointed for a 3-year term and may be re-elected for a maximum of three terms of office. A process of succession planning is in place to ensure that the officers and therefore the Trustees retire over a staggered timeframe. Newly appointed Trustees receive copies of the annual reports and accounts for the last three years and are required to read the Charity Commission's guidance "The Essential Trustee: What You Need to Know".

### **Management of risks**

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems and procedures have been established to manage those risks.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Charity registered name:

The British Association for Parenteral and Enteral Nutrition

**Charity registration number:** 1186719 (previously 1023927)

### Principal office address:

Medivents Ltd, Spirella Building, Bridge Road, Letchworth Garden City SG6 4ET

### Trustees:

The following were Trustees of BAPEN during the year:

Dr Trevor Smith - President until 28<sup>th</sup> November 2023

Dr Nick Thompson – President from 28<sup>th</sup> November 2023

Dr Sheldon Cooper – Treasurer

Dr Dan Rogers – Secretary

Dr Barry Jones – Chair of Independent Advisory Council

Mr Phil Lyons MBE – External Trustee

Mrs Dianne M Jeffrey CBE DL - External Trustee

Dr Roger Philips – External Trustee

**Council:** The Council of BAPEN during the year were:

Dr. T. Smith            President (until 28/11/23)

Dr. N. Thompson    President from 28/11/23

Dr. S. Cooper        Treasurer

Dr. D. Rogers        Secretary

Dr. J. Fletcher       Executive Officer

Dr. E. Walters       Executive Officer, Co-Chair (Enteral) BANS

Ms. S-J. Hughes    Executive Officer, Co-Chair (IF) BANS and Northern Ireland Co-Representative

Ms. K. Hall           Executive Officer

Ms. W-L Relph      Chair NG SIG

Dr. E. Parsons       Education Officer

Ms P. Mistry         BPNG

Ms. N. Welsh        NNNG

Dr. A. Batra          BSPGHAN

Ms. L Cantwell      PENG

Dr. P. Allan          BAPEN Medical until July 2023

Dr. I.Grecu           BAPEN Medical July 2023-28/11/23

Dr E. Clarke         BAPEN Medical from 28/11/23

Dr. B. Jones         Chair of Independent Advisory Council

Mr. P. Turner         Programmes, Northern Ireland Co-Representative

Mrs. C. Wheatley    PINNT

Dr. C. Childs         Nutrition Society

Dr. J. Nightingale   BIFA

Dr. R. Stratton      MAG

Amelia Jukes        Wales Co-Representative

Dr. F. Moroni        Scotland Representative

**Independent Examiner:**

Karen Hanlan ACA, ACIE  
Karen Hanlan Independent Examiner Ltd  
1 Saracen Close  
Ettington  
CV37 7SZ

**Bankers:**

National Westminster Bank plc  
Scottish Widows Bank  
Redwood Bank

Approved by the Board and signed on its behalf by:

**Dr Sheldon Cooper**  
**Honorary Treasurer**

**Date: 15/10/2024**

## **Statement of trustees' responsibilities**

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit incurred by the charity for that year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to exist.

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise.

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.

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 and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations.

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

---

I report to the trustees on my examination of the financial statements of British Association for Parenteral and Enteral Nutrition (the charity) for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.

**K Hanlan, ACA, ACIE**  
**1 Saracen Close, Ettington, CV37 7SZ**

Dated: 15 October 2024

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## STATEMENT OF FINANCIAL ACTIVITIES

**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income from:</b>			
Charitable activities	2	640,943	664,322
Investments	3	8,843	2,778
<b>Total income</b>		649,786	667,100
Expenditure on charitable activities	4	532,340	375,371
<b>Net income and movement in funds</b>		117,446	291,729
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2023		791,203	499,474
<b>Fund balances at 31 December 2023</b>		908,649	791,203

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## BALANCE SHEET

AS AT 31 DECEMBER 2023

---

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	9	199,650		135,890	
Cash at bank and in hand		880,333		807,310	
		<u>1,079,983</u>		<u>943,200</u>	
<b>Creditors: amounts falling due within one year</b>	10	171,334		151,997	
		<u>171,334</u>		<u>151,997</u>	
Net current assets			908,649		791,203
			<u>908,649</u>		<u>791,203</u>
<b>The funds of the charity</b>					
Unrestricted funds			908,649		791,203
			<u>908,649</u>		<u>791,203</u>
			<u>908,649</u>		<u>791,203</u>

The financial statements were approved by the trustees on 15/10/2024

.....  
Dr Sheldon Cooper - Treasurer  
Trustee

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

---

### 1 Accounting policies

#### Charity information

British Association for Parenteral and Enteral Nutrition is a Charitable Incorporated Organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 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 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements, when relevant.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents 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.

#### 1.7 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 2 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Corporate membership	74,400	93,850
Individual Affiliate / BAPEN Medical Membership	11,301	9,826
E-learning	-	1,880
Annual conference/virtual events	284,866	278,061
Projects	79,959	63,696
Copyright	170,680	190,833
Miscellaneous (Including ESPEN)	19,737	26,176
	<u>640,943</u>	<u>664,322</u>

### 3 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	8,843	2,778
	<u>8,843</u>	<u>2,778</u>

### 4 Expenditure on charitable activities

	2023 £	2022 £
<b>Charitable events and activities</b>		
Promotion	64,988	46,414
Other charitable expenditure	7,219	7,821
Conference expenditure	263,327	192,105
	<u>335,534</u>	<u>246,340</u>
<b>Support and governance costs (see note 5)</b>		
Support	184,310	117,437
Governance	12,496	11,594
	<u>532,340</u>	<u>375,371</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>532,340</u>	<u>375,371</u>

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 5 Support costs

	2023	2022
	£	£
Secretarial fees & expenses	76,810	35,993
Media Co-Ordinator	33,000	30,000
Office costs	4,763	4,007
Database Management	41,360	28,851
Travel	5,681	10,415
Meetings	1,583	589
ESPEN	1,489	1,652
Stationery	385	497
Bank charges	2,688	1,048
Bookkeeping & Accountancy	14,190	2,458
Insurance	2,361	1,927
Governance costs	12,496	11,594
	<u>196,806</u>	<u>129,031</u>

	2023	2022
	£	£
<b>Governance costs comprise:</b>		
Meetings	9,718	6,694
Legal & professional fees	1,628	3,400
Independent Examiners fee	1,150	1,500
	<u>12,496</u>	<u>11,594</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No remuneration was paid to trustees. During the year travel expenses of £2,312 were claimed by 5 trustees for costs incurred in attending BAPEN meetings (2022 - £322 by 3 trustees).

Trustee Indemnity Insurance has been paid for by the charity at a cost of £652.

### 7 Employees

The Charity has no employees and uses the services of contractors to deliver its events and activities.

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

<b>9 Debtors</b>		<b>2023</b>	<b>2022</b>
Amounts falling due within one year:		£	£
Trade debtors		154,416	116,073
VAT recoverable		9,796	-
Prepayments		35,438	19,817
		<u>199,650</u>	<u>135,890</u>
		<u><u>199,650</u></u>	<u><u>135,890</u></u>
<b>10 Creditors: amounts falling due within one year</b>		<b>2023</b>	<b>2022</b>
	<b>Notes</b>	£	£
VAT		-	39,135
Deferred income	11	7,980	107,500
Trade creditors		155,174	240
Accruals		8,180	5,122
		<u>171,334</u>	<u>151,997</u>
		<u><u>171,334</u></u>	<u><u>151,997</u></u>
<b>11 Deferred income</b>		<b>2023</b>	<b>2022</b>
		£	£
Other deferred income		7,980	107,500
		<u>7,980</u>	<u>107,500</u>
		<u><u>7,980</u></u>	<u><u>107,500</u></u>
 Deferred income is included in the financial statements as follows:			
		<b>2023</b>	<b>2022</b>
		£	£
Deferred income is included within:			
Current liabilities		7,980	107,500
		<u>7,980</u>	<u>107,500</u>
		<u><u>7,980</u></u>	<u><u>107,500</u></u>
Movements in the year:			
Deferred income at 1 January 2023		107,500	169,133
Released from previous periods		(107,500)	(169,133)
Resources deferred in the year		7,980	107,500
		<u>7,980</u>	<u>107,500</u>
Deferred income at 31 December 2023		<u>7,980</u>	<u>107,500</u>
		<u><u>7,980</u></u>	<u><u>107,500</u></u>

Deferred income relates to copyright and licence fees received in advance.

# BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

---

### 12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of income, donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 January 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>At 31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	791,203	649,786	(532,340)	908,649
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>At 31 December 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	499,474	667,100	(375,371)	791,203
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION**

England & Wales - Charity number 1186719

---

# Accounts

---

The British Association  
For Parenteral and  
Enteral Nutrition CIO

Financial Statements  
for the period ended  
31 December 2022

Registered Charity number 1186719  
(previously 1023927)

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

---

Index

	Page
Report of the Trustees	3-14
Statement of Trustees responsibilities	15
Report of the Independent Examiner	16
Statement of Financial Activities	17
Balance sheet	18
Accounting policies and notes to the financial statements	19-23

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

---

## Report of the trustees

The trustees are pleased to present their report together with the financial statements of The British Association for Parenteral and Enteral Nutrition CIO for the period ended 31 December 2022. On 20 July 2020 all activities and funds were transferred to a newly registered charity The British Association For Parenteral and Enteral Nutrition CIO (Charity number 1186719) which was registered on 3 December 2019.

The financial statements comply with the Charities Act 2011, the Council's Constitution and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (updated 1 January 2019).

### AIMS AND OBJECTIVES

BAPEN's objects as recorded in its Constitution were:

1. the relief of sickness in those who have become, or are likely to become, malnourished and who are unable to consume or absorb normal food in sufficient quantities to effect recovery;
2. the advancement of education of health workers of all kinds, patients, policy makers and the general public, in the importance of and the methods for, the prevention and treatment of malnutrition during illness;
3. the promotion of research into all aspects of clinical nutrition and human metabolism on condition that the results of such research are published.

### BAPEN's key objectives were to:

- a. Raise awareness of the problem of malnutrition in the UK
- b. Support a clinical governance framework to underpin the nutritional management of patients
- c. Enhance knowledge and skills in clinical nutrition through education and training
- d. Communicate the clinical and economic benefits of nutritional care to healthcare workers, policy makers and the public
- e. Promote multi professional research to contribute to the evidence base for malnutrition and its treatment
- f. Establish standards of clinical practice in nutrition support

### Public Benefit

The Trustees believe that they have complied with their duty to have due regard to guidance on public benefit published by the Charity Commission in exercising their powers and duties and in planning their objectives and activities during the year.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

---

## **ACHIEVEMENTS AND PERFORMANCE (President's report 2022)**

The last year has been a significant one for BAPEN as we celebrated 30 years as an organisation driving forward our vision for every individual to receive safe, timely and appropriate nutritional care in every care setting, every day. The year was a celebratory milestone in BAPEN's journey and presented us with an invaluable opportunity to reflect on how far we've come, together with partners, and look ahead to the goals we still want to achieve. Below I have touched on some of the year's highlights, but before moving on to these, I would first like to convey my heartfelt thanks to everyone who worked so hard to make 2022 such a successful, and busy, year for BAPEN. As I often say, BAPEN is strong in its component parts, from Core Groups to Standing Committees to Special Interest Groups to individuals, but even stronger as a sum of its parts. Each of those parts consists of many individuals working tirelessly to push forward our vision, improve and instil best practice, and drive meaningful change for our patients. I trust that this report will offer some insights into the significant contributions made by so many of you over the last year.

### **BAPEN's 30<sup>th</sup> Anniversary**

It was with pleasure that we celebrated BAPEN's 30<sup>th</sup> anniversary in 2022. One way we showcased this was through a month of content dedicated to '30 Days of BAPEN'. This saw our channels taken over with content commemorating each day with a milestone or memory from within the organisation over the past 30 years. It was fantastic to see strong engagement with these posts, and our social media channels and website both saw increased engagement in November – likely also due to UK Malnutrition Awareness Week (UKMAW) and Conference. At Conference, we shared memories of BAPEN and working in nutrition over the past three decades which was a welcome trip down memory lane.

BAPEN has come a very long way since it was founded in 1992, with several notable achievements – too many to cover them all here! Just to touch on a few, one of the earliest landmarks was the establishment of the British Artificial Nutrition Survey (BANS) in 1996, the Malnutrition Action Group was then established in 1998 and launched its community tool. In 2003 the 'Malnutrition Universal Screening Tool' ('MUST') was launched and went on to be endorsed by multiple organisations, garnering support from Royal Colleges and other governmental and non-governmental organisations – just this year it was recognised as 'seminal' in a British Journal of Nutrition (BJN) review, being one of the most highly cited papers from this journal over the years. We've awarded medals, awards and commendations over the years to remarkable individuals, we have published position papers and guidance, established interest groups and significantly developed pockets of expertise, and, ultimately, we have all worked collaboratively in the true sense of a multidisciplinary team over time.

I'm very proud to have been at the helm of BAPEN during our 30<sup>th</sup> year celebrations, and I am excited for the next three decades and beyond of the organisation.

### **BAPEN's Five Year Strategy and New Values**

A real highlight for BAPEN in 2022 was the development and launch of our new five-year strategy. To achieve this, a dedicated working group was responsible for overseeing and progressing the strategy, and their work was underpinned by a robust process of engagement and consultation. We wanted to make sure the empowerment of our members was key in the process, with views of members and patients sought through a values workshop, a focus group session, and a survey. All this research formed part of the first stage of constructing our strategy, and we were invested in ensuring these insights informed the shape the strategy took.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

---

A significant part of establishing the new strategy involved identifying a set of values that the organisation will live by. This was an important element for BAPEN in setting its direction and commitments. The values of 'Listen', 'Lead', 'Share' and 'Support' are the principles that will guide the way we act on our vision. The patients who kindly dedicated time to join a focus group to discuss what values BAPEN ought to embody were integral to the selection and refinement of these organisational values. As BAPEN, we listen, learn from, and value the experiences of our multi-disciplinary members across health and social care – we want to continue to adopt a listening mindset in the work that we do moving forwards. We want to drive change, innovate, and help lead the improvement of nutritional care for patients in the UK. We are passionate about sharing our expertise with each other, across our disciplines and with patients. We are open and receptive to different sources of knowledge and strive to collaborate with others. Moreover, we support patients and each other, and we believe in working together to deliver safe and effective nutritional care in an inclusive environment.

Furthermore, our three strategic priorities of 'Knowledge', 'Reach' and 'Sustainability' will shape our commitments over the coming five years and ensure we are responding to the changing clinical environment and increasing demands placed upon all those working in health and social care. These priorities will inform our working with stakeholders including individuals with or at risk of malnutrition, carers, professionals, healthcare leaders and providers at local, regional, and national levels. Our focus over the next five years will be to facilitate and support improvements in knowledge and understanding to deliver excellent nutritional care to all those in need; extend our reach to raise awareness of malnutrition and influence consistent and equitable access to excellent nutritional care across the four nations; and to maintain BAPEN as a sustainable charitable organisation through sound financial and succession planning, people development and protection of the environment.

We launched the strategy at our conference in November, and I'm delighted to say it was very well received with much excitement and eagerness by our members, organisations that we have working relationships with, and other stakeholders. I'd like to extend my thanks to everyone who worked so hard on what was a significant project for BAPEN, and one which will guide us through the next five years. I am looking forward to implementing this strategy and working with colleagues and partners to deliver positive change in the field of malnutrition and nutritional care.

### **BAPEN's Annual Conference**

Our annual conference in November proved to be a huge success. With the backdrop of it being our 30<sup>th</sup> year, the launch of the new strategy, and our first in-person conference since the pandemic, we were all set up for a remarkable event. The symposiums, lectures and workshops were extremely well received with a great deal of positive feedback, most notably the symposiums on 'IBD and nutrition in adults', and 'Exploring NG Never Events'. The poster sessions and exhibitions were varied, well-researched and informative, and there really was something for every professional discipline attending.

I always value conference as a fantastic platform to refocus energy on how we can all facilitate delivering improvements in nutritional care, and I enjoyed hearing updates and best practice sharing from various Trusts and settings across the country. I'd like to thank everyone on the Programmes Committee and beyond for producing an all-round brilliant event. We look forward to seeing you in Edinburgh for BAPEN Conference 2023!

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

---

**UK Malnutrition Awareness Week 2022**

Also in 2022, we celebrated our fifth UK Malnutrition Awareness Week (UKMAW), together with our colleagues at the Malnutrition Task Force (MTF). Five years of UKMAW is an exciting milestone to have reached and the week didn't disappoint. It was packed with awareness raising activities all with the aim of highlighting our core message that malnutrition is everybody's business. We had a new addition to the schedule this year in the form of a virtual 'Sharing of Practice' learning day, hosted by the MTF. This brought several different voices together to share ideas, top tips and research – all with the aim of sharing best practice. I was delighted to speak at the event, alongside colleagues from a range of organisations including Age UK, the Malnutrition Pathway, NHS Food Review, and researchers. The event was a huge success, thriving off collaboration, and a great way to kick-start the activities.

UKMAW feels more pertinent than ever at the moment, with the cost-of-living crisis and the effects of the pandemic still being felt strongly. Added to this there are the struggles faced by healthcare teams in trying to ensure patients are getting the nutritional care they need – these were particularly highlighted during #ChallengesTuesday. It was brilliant to see all the energy around UKMAW2022, from Dr Sheldon Cooper and Dan Griffith RD speaking on Birmingham Hospital Radio, to our key messages shared by organisations such as the Royal College of Physicians, Carers UK, and Crohn's & Colitis UK. More people are vulnerable than ever before, and with this backdrop I think it's important to recognise the campaign and everyone behind it for raising awareness of these problems and advocating for positive change.

The campaign was well integrated with the Malnutrition Action Group's (MAG) National Screening Survey, run through the month of October. The first results of this were presented at Conference by Dr Rebecca Stratton, and it was brilliant to be able to hear the report covering settings in all four nations of the UK, so thank you to all those who submitted data. The hard work of MAG allows us to give year on year updates, and better inform others of the nutritional state of the nation.

**A final note as the outgoing President**

After a rewarding (and longer than intended, due to Covid-19) tenure as President of BAPEN, it was announced at the final AGM of the year that I will be handing over the reins to Dr Nick Thompson at BAPEN Conference 2023.

I am incredibly proud of what we have achieved together whilst I've been at the helm of the organisation, not least working to unite and support our speciality through the unprecedented tumultuous pandemic.

It has been an honour to work with members, stakeholders and brilliant, selfless and committed colleagues during my Presidency. Having been involved with BAPEN in some capacity since joining the BANS Committee in 2008, it's been a pleasure to steer the ship and to be involved in some brilliant opportunities to help improve nutritional care in the UK and drive much-needed change.

I believe this to be a very exciting time for BAPEN as an organisation, with our new strategy coming into effect and the rapidly changing external health environment. Please do join me in continuing to support BAPEN, whether as a member or part of the team behind the organisation. And best of luck – though you won't need it – to my successor, Nick!

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

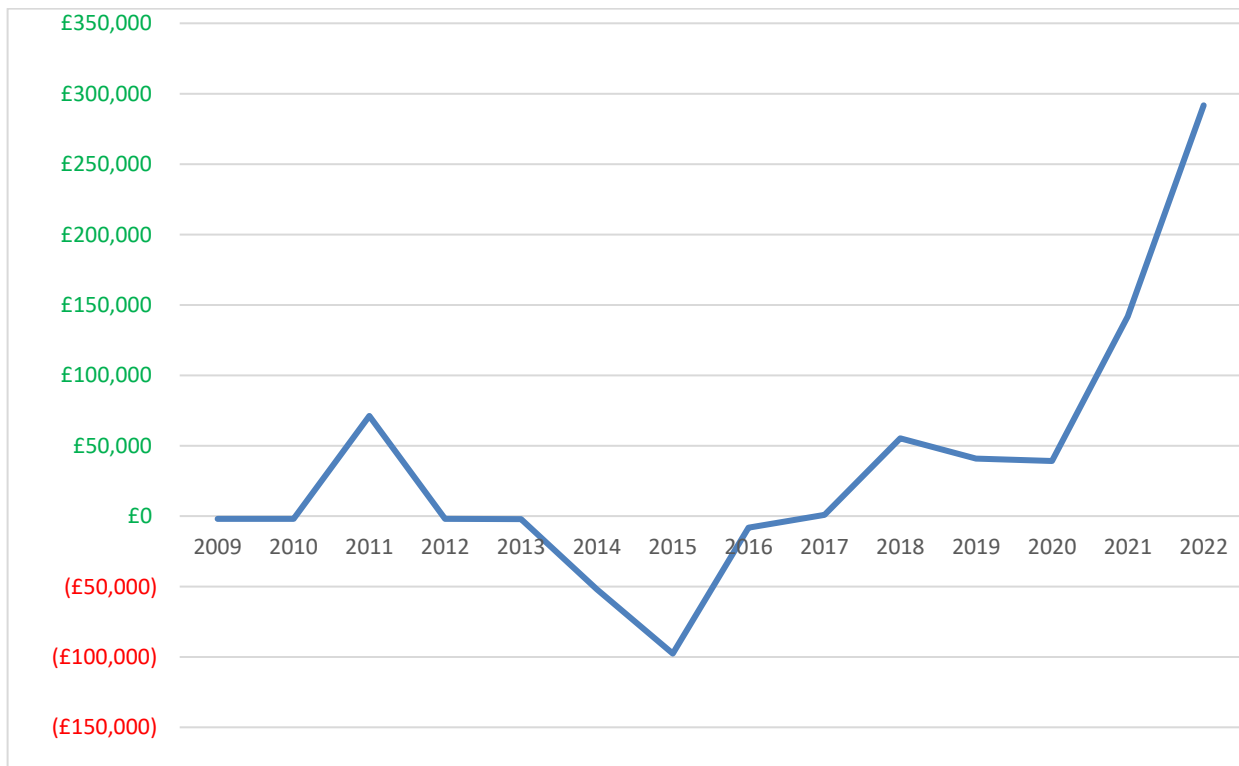
---

**FINANCIAL REVIEW (Treasurers report)**

**Overview**

As the direct impact of the COVID-19 pandemic begin to wane, BAPEN’s charitable work, notably the meetings and annual educational conference began to return to normal. Many delegates attended their first in person educational conference since 2019. This promoted a high delegate count in November and a larger income than ever before. The costs however were more than before, but overall BAPEN Annual Meeting in Brighton 2022 brought the largest profit to date given the excellent turn-out. This profit, together with Licensing of ‘MUST’, BAPEN’s intellectual property, for a Worldwide issue by a pharmaceutical company continues to bring significant income. BAPEN has thus seen its financial position continue to improve. For the fifth year in a row, a year end surplus was delivered of £291,729 in 2022, just over double the surplus from 2021. This is an outstanding achievement for a charity whose leadership team and members have been challenged within their healthcare roles recovering waiting list times grown during the pandemic, whilst maintaining a focus on securing the not just the stability and sustainability of the charity, but its growth. The current financial position is supporting BAPEN to meet its charitable aims, with projects planned to further those aims in place.

**Figure 1a: Summary of year end surplus/deficit**



The increase in corporate/industry sponsorship is less modest than 2021’s increase, there was nevertheless an increase from £82,850 to £93,850. The significant incomes in 2022 arise from conference and also from international ‘MUST’ licensing. This income stream has offset the lack of an in-person conference being our main

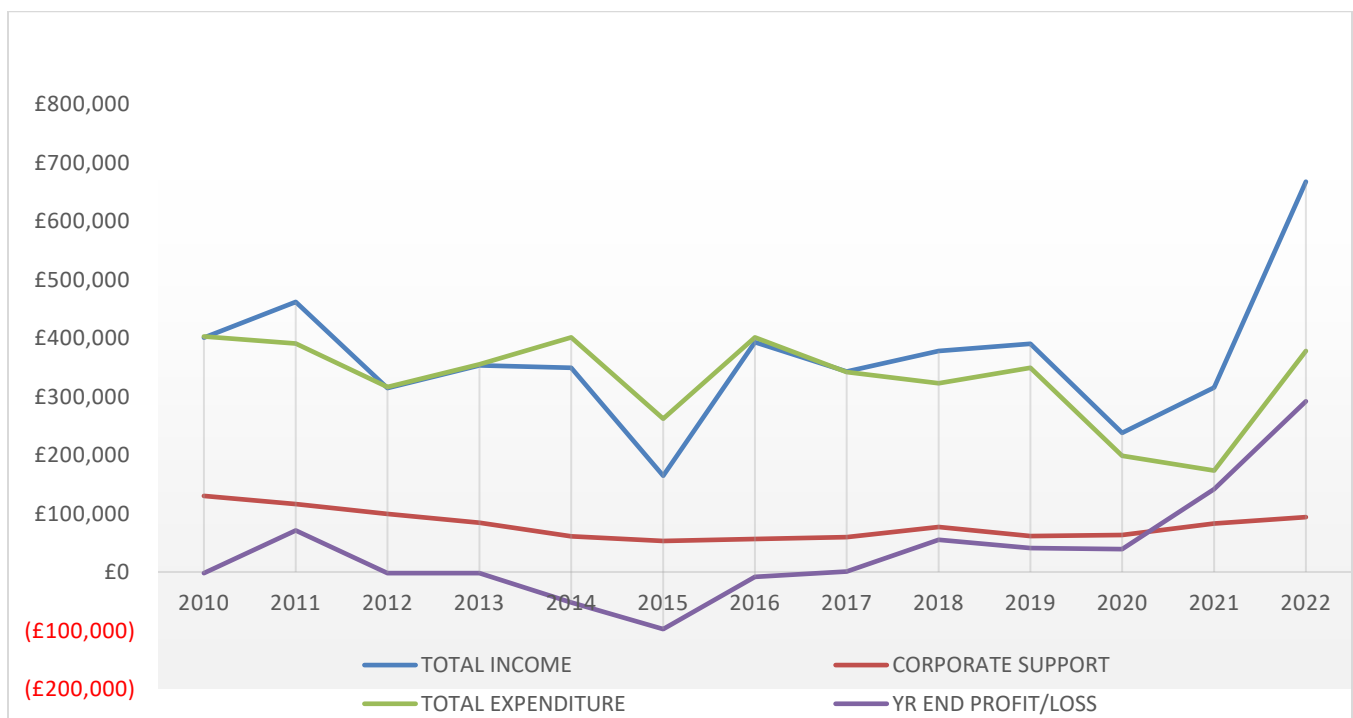
The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

income stream. BAPEN’s overall income has risen from £315,150 in 2021 to £667,100 in 2022. Expenditures has more than doubled as anticipated with the new secretariat awarded to Medivents and conference costs.

These successes have increased overall financial reserves to £791,203 in 2022 (£499,474 in 2021, £357,664 in 2020, £318,520 in 2019, £277,627 in 2018). The Reserves Policy is being reviewed (see below) and investments in excess funds being made whilst projects in keeping with BAPEN’s charitable aims and objectives, especially in light of the launch on the new 5-year strategy, are generated.

As a reminder, BAPEN converted from an unincorporated charity to a charitable incorporated organisation (CIO) in July 2020 with all activities and funds being transferred to the newly registered charity The British Association for Parenteral and Enteral Nutrition CIO (Charity number 1186719) which was registered on 3 December 2019.

**Figure 1b: Summary of changes in income and expenditures**



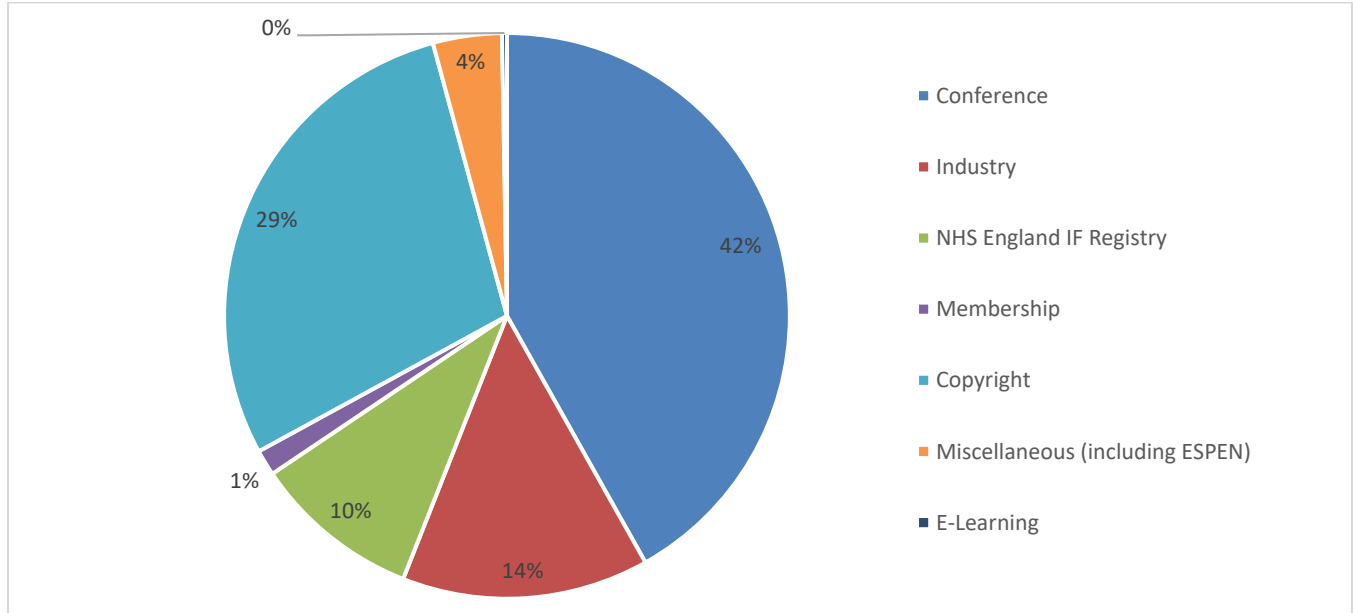
The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

---

**Income**

The total income leapt from the previous of 2021 £315,150, to £667,100 through the copyright license for 'MUST' renewal, a highly successful conference and increase in Industry/corporate sector.

**Figure 2: Source of Income 2022**

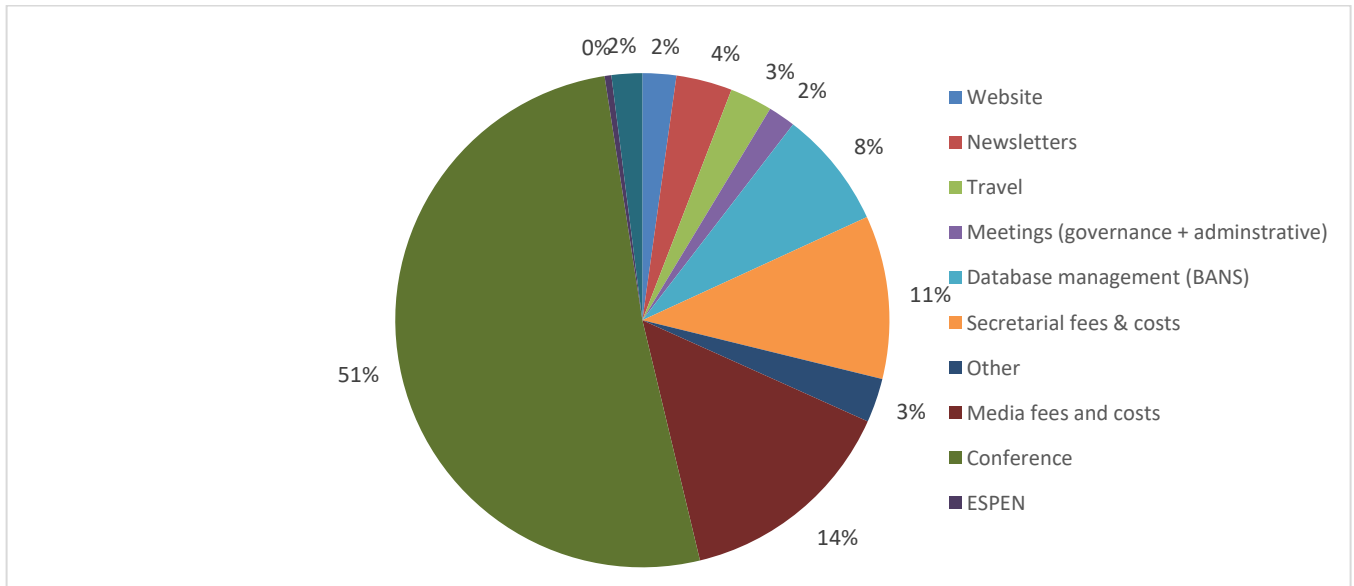


**Expenditure**

Overall charity expenditure rose significantly from £173,340 in 2021, to £375,371 in 2022. Conference returned from being virtual to an in-person event (see paragraph below), incurring significantly more cost. The tender to change the secretariat and conference organizing company was awarded to Medivents. All bids at tender showed an increase in fees, but it was felt that value for money in awarding the contract to Medivents was justified. Travel costs increased by over £10,000 as committee meetings returned to being hybrid or face-to-face again. A breakdown of major costs is summarised in figure 3.

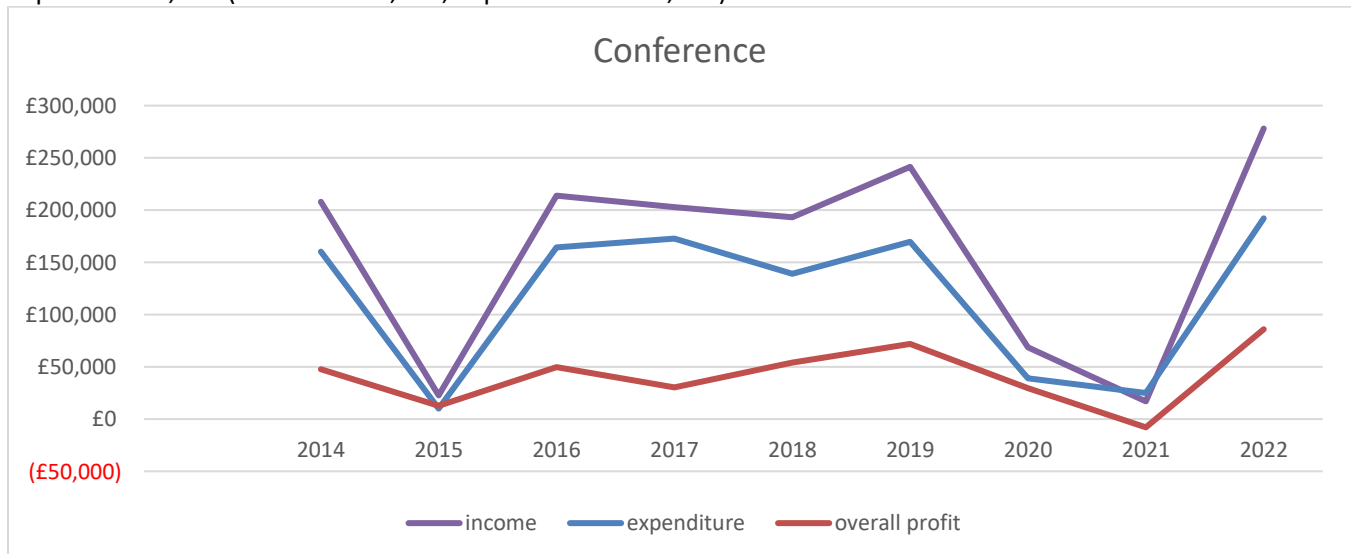
The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

Figure 3: Summary of expenditure by category 2022



Annual Conference, 2022

The Annual conference in 2021 was an on-line affair, which delivered excellent educational benefit but with a loss of income stream, to the extent there was an overall loss of £7,911 (income £16,928, costs £24,839, including cancellation charges of over £8,000). The 2022 conference was an in-person event and was anticipated a return to profit should occur. Pleasingly with a resurgent number of delegates the conference yielded the anticipated profit (even with higher costs than before – next highest costing conference was 2017 £172,658), but greater than expected £85,956 (income £278,061, expenditure £192,105).



The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

---

### **Reserves**

Reserves continue to be distributed across five direct access and notice accounts with banks or building societies protected by the FSCS. These are categorized as low risk investments. In keeping with the reserves policy, the reserves will be spread among additional accounts in 2023

### **Reserves policy**

Financial reserves at the end of 2022 were £791,203, compared to £499,474 at the end of 2021. The charity sets a reserve policy that dictates that 12 months costs should be held in reserve. The reserves policy was reviewed in 2020 and the level set at £320,000. This includes the need to protect the charity from failure of conference as was the case in 2020 due to the coronavirus pandemic. In 2021 the conference once again was converted to an on-line event, leading to a small loss. However, unbudgeted income from a global licensing agreement mitigated losses against conference and have led to an unplanned gain in reserves and surplus of just under £180,000 against the reserves policy. Financial planning for 2022 was made to ensure that these funds are invested into the charitable aims of BAPEN. Discussion around research funding were built upon, but these have recently fallen through, a potential investment of almost £80,000. These funds are now being considered for redistribution. The website redesign and affordability of the new secretariat were also built into the 2023 plans, as well as considering investment of money whilst further projects are conceived.

The Reserves Policy is under active review in 2023, and has been set at £440,000 at the Trustees meeting October 2023.

### **Plan for 2023/24**

Investment of charitable funds will take place in line with priorities identified in BAPEN's new Strategy launch at the end of 2022, and under delivery in 2023 and coming years. It is noted that the copyright licensing incomes are one-off payments and not necessarily a guaranteed income stream, but a renewal into 2024 has just been confirmed giving greater confidence in utilising BAPEN's finances. The secretariat fees will be considerably greater than before, but the service is invaluable to the correct operation of the charity. Furthermore, whilst the 2022 conference was the most highly profitable yet, the venue left much to be desired, with poor feedback from both delegates and industry, related to the facilities. The 2023 conference has been chosen to provide a more professional level of academic and educational learning opportunities and is forecast to make a much smaller profit margin. The Database management for the IF Registry is making a small surplus, but it's a resource to NHSE that is highly valuable for managing Intestinal Failure services in England and requires suitable recompense for the value it holds. An increase in investment into BAPEN's charitable aims is advised to be expanded into 2023/24, with a re-design of the website. The 2023 budget predicts a small deficit through investment of funds at this time, with planned investment of monies held above the reserves policy

Full copies of the accounts will be available on request from the BAPEN Office or directly on the Charity Commission website.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

---

**Public Benefit**

The Trustees believe that they have complied with their duty to have due regard to guidance on public benefit published by the Charity Commission in exercising their powers and duties. Public benefits requirements are met by the charity's aims that every individual receives safe, timely & appropriate nutritional care in every care setting, every day and by offering free membership to the charity.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

BAPEN is governed by its Constitution signed on 26<sup>th</sup> May 1993 which was revised on 29th November 2011 and again on 20th November 2018. A new Constitution was approved by Trustees prior to registering the new CIO Charity on 3 December 2019. In line with the revised Constitution, the Honorary Officers are also Trustees of the Association.

The Governing Council of BAPEN meets at least twice, usually four times a year and the Executive Committee which includes up to three Honorary Senior Officers as well as the Honorary President, Secretary and Treasurer meet at least every two months, usually eight or nine times a year. Representatives of the founder organisations and associate organisations sit on the Council and chairmen of the standing committees of the association are also members of the Council. An Independent Advisory Council of individuals who have made outstanding contributions to clinical nutrition and to the association, serve to offer guidance and support to the Association, hold a seat on the Trustee Board, and meet with the Executive Committee at least once a year.

**Appointment, recruitment and training of trustees**

The Trustees of the Association are the Honorary Officers who are elected from the members of the Association at the Annual General Meeting held in November each year. These officers are appointed for 3-year term which may be re-elected for a maximum of three terms of office. A process of succession planning is in place to ensure that the officers and therefore the Trustees retire over a staggered timeframe. Newly appointed Trustees receive copies of the annual reports and accounts for the last three years and are required to read the Charity Commission's guidance "The Essential Trustee: What You Need to Know".

**Management of risks**

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems and procedures have been established to manage those risks.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity registered name:**

The British Association for Parenteral and Enteral Nutrition

**Charity registration number:**

1023927

**Principal office address:**

Seven Elms, Dark Lane, Astwood Bank, Redditch, Worcestershire, B96 6HB until 31/12/2022

From 1/1/2023 Medivents Ltd, Devonshire Business Centre, Works Road, Letchworth, SG6 1GL

**Trustees:**

The following were Trustees of BAPEN during the year:

Dr Trevor Smith - President

Dr Sheldon Cooper – Treasurer

Dr Dan Rogers – Secretary

Dr Barry Jones – Chair of Independent Advisory Council

Mr Phil Lyons MBE – External Trustee

Mrs Dianne M Jeffrey CBE DL - External Trustee

Dr Roger Philips – External Trustee

**Council:** The Council of BAPEN during the year were:

Dr. T. Smith	President
Dr. S. Cooper	Treasurer
Dr. D. Rogers	Secretary
Dr J. Fletcher	Executive Officer
Dr. A. Rochford	Executive Officer,
Ms E. Walters	Executive Officer, Co-Chair (Enteral) BANS
Ms S-J. Hughes	Executive Officer, Co-Chair (IF) BANS and Northern Ireland Co-Representative
Ms. K. Hall	Executive Officer
Ms W-L Relph	Membership Officer, Co-chair NG SIG
Dr A. Holdoway	Education Officer
Ms. S. Zeraschi (until November '22)	BPNG
Ms P Mistry (from November '22)	BPNG
Ms. C. Campbell	NNNG
Dr. A Batra	BSPGHAN
Ms. L Cantwell	PENG
Dr. P. Allan	BAPEN Medical
Dr. B. Jones	Chair of Independent Advisory Council

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

---

Mr. P. Turner	Programmes, Northern Ireland Co-Representative
Mrs. C. Wheatley	PINNT
Dr. B. Moore	Nutrition Society
Dr. J. Nightingale	BIFA
Dr Rebecca Stratton	MAG
Dr Rhys Hewett	Wales Co-Representative
Amelia Jukes	Wales Co-Representative
Dr F Moroni	Scotland Representative

**Independent Examiner:**

Karen Hanlan ACA, ACIE  
Karen Hanlan Independent Examiner Ltd  
1 Saracen Close  
Ettington  
CV37 7SZ

**Bankers:**

National Westminster Bank plc  
Scottish Widows Bank  
Manchester Building Society  
Redwood Bank

Approved by the Board and signed on its behalf by:

**Dr Sheldon Cooper**  
**Honorary Treasurer**

**Date: 20/10/2023**

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

---

## **Statement of trustees' responsibilities**

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit incurred by the charity for that year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to exist.

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise.

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.

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 and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

---

## **Independent Examiner's Report to the Trustees of The British Association for Parenteral and Enteral Nutrition**

I report to the trustees on my examination of the accounts of the British Association for Parenteral and Enteral Nutrition ('the Charity') for the period ended 31 December 2022 which are set out on pages 17 to 23.

### **Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 2011 Act.

### **Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I can 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 respect of the Charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do 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.

Karen Hanlan, Institute of Chartered Accountants, England & Wales  
Karen Hanlan Independent Examiner Limited  
1 Saracen Close  
Ettington  
CV37 7SZ

Date : 20/10/2023

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

---

**Statement of Financial Activities**

	Note	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>			
Donations and legacies - donations		-	190
Charitable Activities	1	664,322	313,123
Investment income - bank interest		2,778	1,837
<b>Total income</b>		<b>667,100</b>	<b>315,150</b>
<b>Expenditure on:</b>			
Charitable activities	2	375,371	173,340
<b>Total expenditure</b>		<b>375,371</b>	<b>173,340</b>
<b>Net income for year and net movement in funds</b>		<b>291,729</b>	<b>141,810</b>
Total funds brought forward		499,474	357,664
<b>Total funds carried forward</b>		<b>791,203</b>	<b>499,474</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.  
All funds in both 2021 & 2022 were un-restricted.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

**Balance sheet**

	Notes	2022 £	2021 £
<b>Current Assets</b>			
Debtors	4	135,890	297,863
Cash at bank and in hand		807,310	415,786
		943,200	713,649
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	5	(151,997)	(214,175)
<b>Net current assets</b>		<b>791,203</b>	<b>499,474</b>
Creditors: amounts falling due after one year		-	-
		<b>791,203</b>	<b>499,474</b>
<b>Net assets</b>		<b>791,203</b>	<b>499,474</b>
<b>Funds of the Charity:</b>			
		-	-
Unrestricted Funds		791,203	499,474
<b>Total Charity Funds</b>		<b>791,203</b>	<b>499,474</b>

The accompanying accounting policies and notes form part of these financial statements.

The financial statements have been prepared in accordance with the requirements of the Charity Commission

Approved by the Trustees and signed on their behalf by:  
Dr Sheldon Cooper, Trustee

Date: 20/10/2023

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

---

## Principal accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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 (FRS102) (updated 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

In preparing these financial statements Update Bulletin 1 to the Charities SORP (FRS102) has been adopted and consequently a Statement of Cash flows has not been prepared.

The British Association for Parenteral and Enteral Nutrition meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the charity's supporters and in response to the progress made by the Charity in pursuing a viable budget. The Charity's current business plan shows that the Charity will be able to operate in the foreseeable future. Based on this understanding, the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

c) Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains at the discretion of the trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charity.

## Principal accounting policies (continued)

### d) Income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

### e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the direct costs of activities undertaken to further the purposes of the charity and their associated support & governance costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### f) Deferred Income

Income is deferred when monies are received in advance relating to licences or membership commencing in the next financial year.

### g) Interest receivable

Bank interest is shown on the basis of amounts received in the year.

### h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

### i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

---

## Principal accounting policies (continued)

### j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### k) Taxation

As a registered charity no provision is considered necessary for taxation.

## Notes to the financial statements

### 1. Income from Charitable Activities

	2022	2021
	£	£
<b>Un-restricted:</b>		
Corporate membership	93,850	82,850
Individual Affiliate / BAPEN Medical Membership	9,826	10,419
E-learning	1,880	4,200
Annual conference/virtual events	278,061	16,928
Projects	63,696	43,722
Copyright	190,833	151,790
Miscellaneous (Including ESPEN)	26,176	3,214
	<hr/> <b>664,322</b>	<hr/> <b>313,123</b>

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

## Notes to the financial statements (continued)

### 2. Expenditure on Charitable Activities

	2022	2021
	£	£
<b><i>Charitable events &amp; activities:</i></b>		
Promotion	46,414	14,406
Other charitable expenditure	7,821	3,739
Conference expenditure	192,105	24,839
	246,340	42,984
<b><i>Support costs:</i></b>		
Secretarial fees & expenses	35,993	35,000
Media Co-Ordinator	30,000	30,365
Office costs	4,007	4,263
Bad debts	-	1,000
Database Management	28,851	45,204
Travel	10,415	248
Meetings	589	-
ESPEN	1,652	2,213
Stationery	497	162
Bank charges	1,048	623
Bookkeeping & Accountancy	2,458	3,642
Insurance	1,927	2,336
	117,437	125,056
<b><i>Governance costs:</i></b>		
Meetings	6,694	2,000
Legal & professional fees	3,400	2,100
Independent Examiner's fee	1,500	1,200
	11,594	5,300
<b>Total charitable expenditure</b>	<b>375,371</b>	<b>173,340</b>

### 3. Staff costs, trustee remuneration and expenses

The Charity has no employees and uses the services of contractors to deliver its events and activities.

No remuneration was paid to trustees. During the year travel expenses of £322.18 were claimed by 3 trustees for costs incurred in attending BAPEN meetings (2021 - £nil).

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2022

---

**Notes to the financial statements (continued)**

**4. Debtors**

	2022	2021
	£	£
Trade debtors	116,073	252,905
Prepayments	19,817	44,958
	<u>135,890</u>	<u>297,863</u>

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

	2022	2021
	£	£
Trade creditors	240	2,248
Accruals	5,122	2,000
Deferred income	107,500	169,133
VAT	39,135	40,794
	<u>151,997</u>	<u>214,175</u>

Movements in deferred income are as follows:

	£	£
At beginning of year	169,133	85,123
Released to income in year	(169,133)	(85,123)
Deferred in year	107,500	169,133
At end of year	<u>107,500</u>	<u>169,133</u>

Deferred income relates to copyright fees and licence fees received in advance.

**6. Controlling Interests**

The charity is controlled by the trustees.

**7. Related party transactions**

There were no transactions with related parties during the year.

**BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION**

England & Wales - Charity number 1186719

---

# Accounts

---

The British Association  
For Parenteral and  
Enteral Nutrition CIO

Financial Statements  
for the period ended  
31 December 2021

Registered Charity number 1186719  
(previously 1023927)

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

---

Index

	Page
Report of the Trustees	3-12
Statement of Trustees responsibilities	13
Report of the Independent Examiner	14
Statement of Financial Activities	15
Balance sheet	16
Accounting policies and notes to the financial statements	17-22

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

---

## Report of the trustees

The trustees are pleased to present their report together with the financial statements of The British Association for Parenteral and Enteral Nutrition CIO for the period ended 31 December 2021. On 20 July 2020 all activities and funds were transferred to a newly registered charity The British Association For Parenteral and Enteral Nutrition CIO (Charity number 1186719) which was registered on 3 December 2019, and finances merged in the previous year's report for 2020.

The financial statements comply with the Charities Act 2011, the Council's Constitution and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (updated 1 January 2019).

### AIMS AND OBJECTIVES

BAPEN's objects as recorded in its Constitution were:

1. the relief of sickness in those who have become, or are likely to become, malnourished and who are unable to consume or absorb normal food in sufficient quantities to effect recovery;
2. the advancement of education of health workers of all kinds, patients, policy makers and the general public, in the importance of and the methods for, the prevention and treatment of malnutrition during illness;
3. the promotion of research into all aspects of clinical nutrition and human metabolism on condition that the results of such research are published.

### BAPEN's key objectives were to:

- a. Raise awareness of the problem of malnutrition in the UK
- b. Support a clinical governance framework to underpin the nutritional management of patients
- c. Enhance knowledge and skills in clinical nutrition through education and training
- d. Communicate the clinical and economic benefits of nutritional care to healthcare workers, policy makers and the public
- e. Promote multi professional research to contribute to the evidence base for malnutrition and its treatment
- f. Establish standards of clinical practice in nutrition support

### Public Benefit

The Trustees believe that they have complied with their duty to have due regard to guidance on public benefit published by the Charity Commission in exercising their powers and duties and in planning their objectives and activities during the year.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

---

## **ACHIEVEMENTS AND PERFORMANCE (President's report 2021)**

Throughout the last 12 months, we at BAPEN have continued with vigour and enthusiasm in working towards our vision for every individual to receive safe, timely and appropriate nutritional care in every care setting, every day. Of course, the direct and indirect impact of COVID-19 pervaded the year, and pressures across the healthcare systems were considerable. I want to extend my thanks to everyone working hard to navigate these challenges and congratulate your perseverance and dedication to your patients.

I have summarised just some of 2021's key highlights for BAPEN below, however I would first like to extend my gratitude to all those involved in our organisation, our members and the wider nutrition, and healthcare, community. It's truly an honour to work amongst such able and impressive colleagues, and I continue to learn from you all. I would like to give a particular shoutout to BAPEN's Core Groups, Standing Committees and Special Interest Groups, who have, over this busy year, launched and reported on important surveys, campaigned, and published guidance, all while championing their respective goals. I would also like to mention the Covid Airborne Protection Alliance (CAPA), formerly the AGP Alliance, which is chaired by our very own Dr Barry Jones. CAPA is a group of professional organisations who have been campaigning since the beginning of the pandemic for enhanced PPE access for healthcare workers and updated IPC guidance. This is incredibly important work which is relevant to us all and the perseverance and achievements of the Alliance are really commendable. I hope this report can give you a flavour of how much valuable work goes on within various parts of our organisation.

### **All-Party Parliamentary Group on nutrition**

In March 2021, I was invited to present on behalf of BAPEN at an All-Party Parliamentary Group (APPG) for Ageing and Older People on malnutrition. I spoke of the need for a greater and more widespread understanding of malnutrition and its prevalence in the UK. This kind of event, where we have the opportunity to communicate directly to parliamentarians, is important, arguably more so than ever considering the impact COVID has had on our health system across acute and community settings. The session was well attended, and it was fantastic to speak to such an engaged audience. APPGs are a great platform to raise awareness of issues and to reach audiences and stakeholders we may not otherwise be able to. Dianne Jeffrey, Chair of the Malnutrition Task Force (MTF) and one of BAPEN's Trustees, also spoke at the APPG. Of course, BAPEN works closely in partnership with the MTF for UK Malnutrition Awareness Week, and our area of interest in disease-related malnutrition is complementary to their more community focused work. Together, I feel we made a compelling case, which we will continue to share in a parliamentary setting when we have the opportunity.

### **Memorandum of Understanding with the Nutrition Society**

As a multi-disciplinary organisation, BAPEN thrives off collaborative work. In March 2021, it was a great privilege to formalise our long-standing relationship with the Nutrition Society through a Memorandum of Understanding. This brought our two organisations into closer alignment and raises the prospect of valuable partnership projects. While we have many goals and objectives in common, our areas of focus can also support and complement one another, and I look forward to seeing what we can achieve together in the future.

### **Inequalities in Health Alliance**

In November 2020, BAPEN joined the Inequalities in Health Alliance (IHA). The IHA is a coalition of not-for-profit organisations working in health, social care and beyond who collectively campaign for a cross-government strategy to reduce health inequalities. In September 2021, the IHA wrote to Boris Johnson, outlining the need for an explicit nationwide cross-government approach to help identify the policy changes required on national

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

---

issues that will be relevant for all communities. The letter argued that the recovery from COVID-19 must be a turning point for the health of the nation, citing the opportunity to level up and build back better. I was pleased to be a signatory, on behalf of BAPEN, alongside 90 other senior representatives of the IHA, of this letter to the Prime Minister.

#### **#UKMAW2021**

UK Malnutrition Awareness Week 2021 marked a true highlight in BAPEN's year. I am thrilled with the amount of support and momentum that was generated during the campaign, and I would like to thank those that got involved for their efforts. In particular, I would like to extend a special thanks to our partners at the Malnutrition Task Force for another brilliant year of collaboration!

Each year, we hope to raise awareness, spark conversations, and further understanding of the realities of malnutrition and dehydration. This year, our messaging focused around the importance of widespread involvement in the fight against malnutrition. We communicated our campaign message for people to 'Ask, Look and Listen', to encourage everybody to keep nutritional care on their radar. Whilst the awareness week provides a focus and a platform, I always hope that the impact of what we say continues to resonate throughout the rest of the year.

As in previous years, a huge focus of UKMAW for BAPEN was the National Screening Survey, run by the Malnutrition Action Group (MAG). I want to say a huge thank you to all those who contributed to the survey. The importance of screening cannot be overstated, and it is an incredibly productive exercise to assess the extent of malnutrition in all settings. I am keen to take the learnings from our screening surveys in previous years and compare how matters may have changed. Screening all year round is crucial, but it is also hugely important to have these concerted efforts to all screen together. We really need the whole nutrition community (and beyond) to support us in gathering data, and surveys like this are a fantastic opportunity to take stock of the on-the-ground extent of malnutrition risk, and the deployment of nutritional care across the UK. This is now our third year of running the screening survey in October, and we hope it is becoming a fixture that more and more people will engage with over time.

#### **Annual Conference**

In November/December 2021, we ran our Annual Conference, the second ever via a virtual format! The BAPEN Programmes Committee did a splendid job drawing together an insightful programme with a brilliant roster of speakers covering a rich range of topics. 'Conference on the Couch' was a series of webinars scheduled during the evenings which included topics such as case-based approach to feeding difficulties and dilemmas, IBD and nutrition, drugs and nutrition support and more – there was something for everyone!

It was fantastic to see so many faces, new and familiar, albeit through the screen! I think the opportunity to hear from colleagues across the UK facilitates the sharing of best practice. We are a multi-disciplinary organisation, and therefore with every subject we tackle it is important to gather views from people representing different professions. Equally important is to hear from people within different settings, in hospitals and in the community, and from different parts of the UK. Our Annual Conference offers the rare opportunity to come together in a way like no other time in our calendar, so my hope is that next year we are able to (finally!) have our conference in person once more.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

---

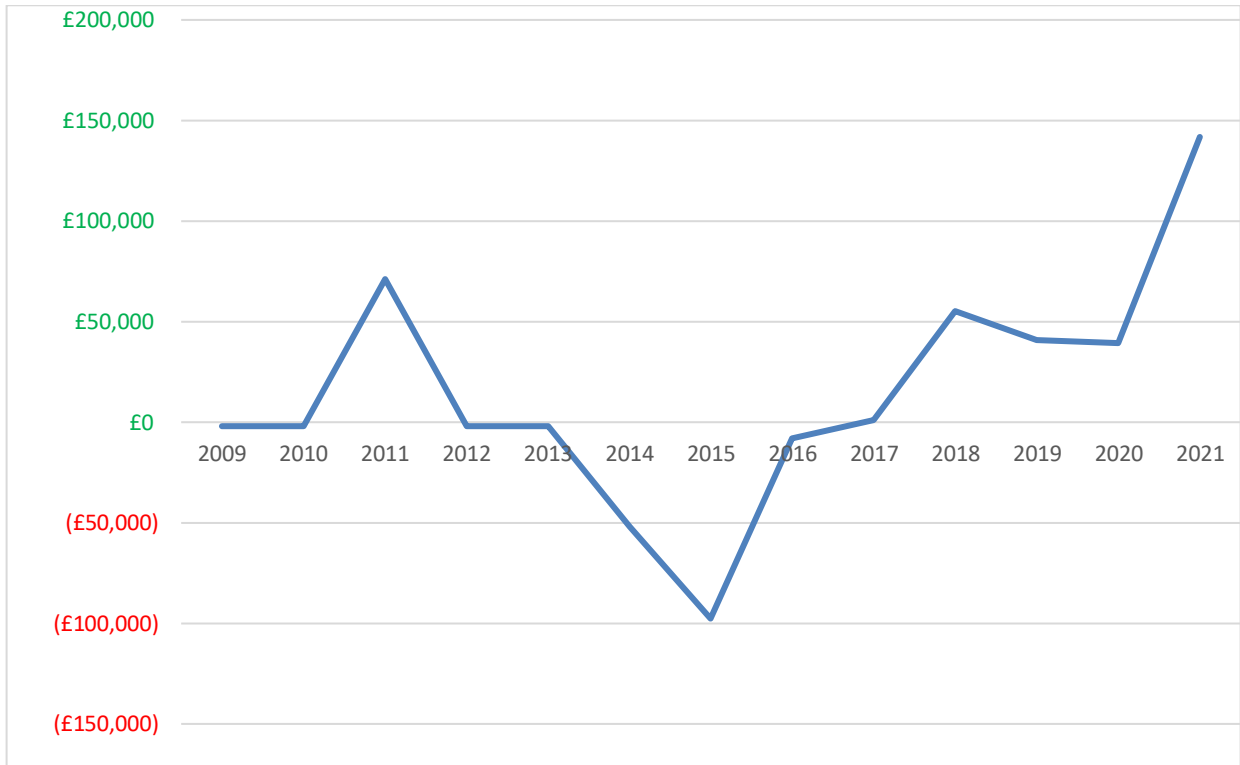
Looking ahead to 2022, I am delighted to be steering the BAPEN ship as we enter a significant birthday year. 30 years of our organisation is a real milestone and I very much look forward to all the activities and plans we have in the pipeline! As a charity, we're aiming to reflect upon, and develop, our ways of operating, our values, and our direction of travel to ensure sustained progress towards our vision in the years ahead.

**FINANCIAL REVIEW (Treasurers report)**

**Overview**

The devastating effects of the global coronavirus pandemic continued to be extremely challenging in 2021 across the charity sector. Despite these difficulties, through careful review of expenditure, and maximizing new income streams, BAPEN has seen its' financial position continue to improve. For the fourth year in a row, a year end surplus was delivered; with a 2021 year-end surplus of £141,810 (figure 1), an increase of £102,666 surplus over the year 2020. This is an outstanding achievement for a charity whose leadership team and members have been challenged within their healthcare roles in response to the pandemic, whilst maintaining a focus on securing the stability and sustainability of the charity. The current financial position is supporting BAPEN to meet its charitable aims, and indeed should enable BAPEN to cautiously enhance its investments going forward.

**Figure 1a: Summary of year end surplus/deficit**



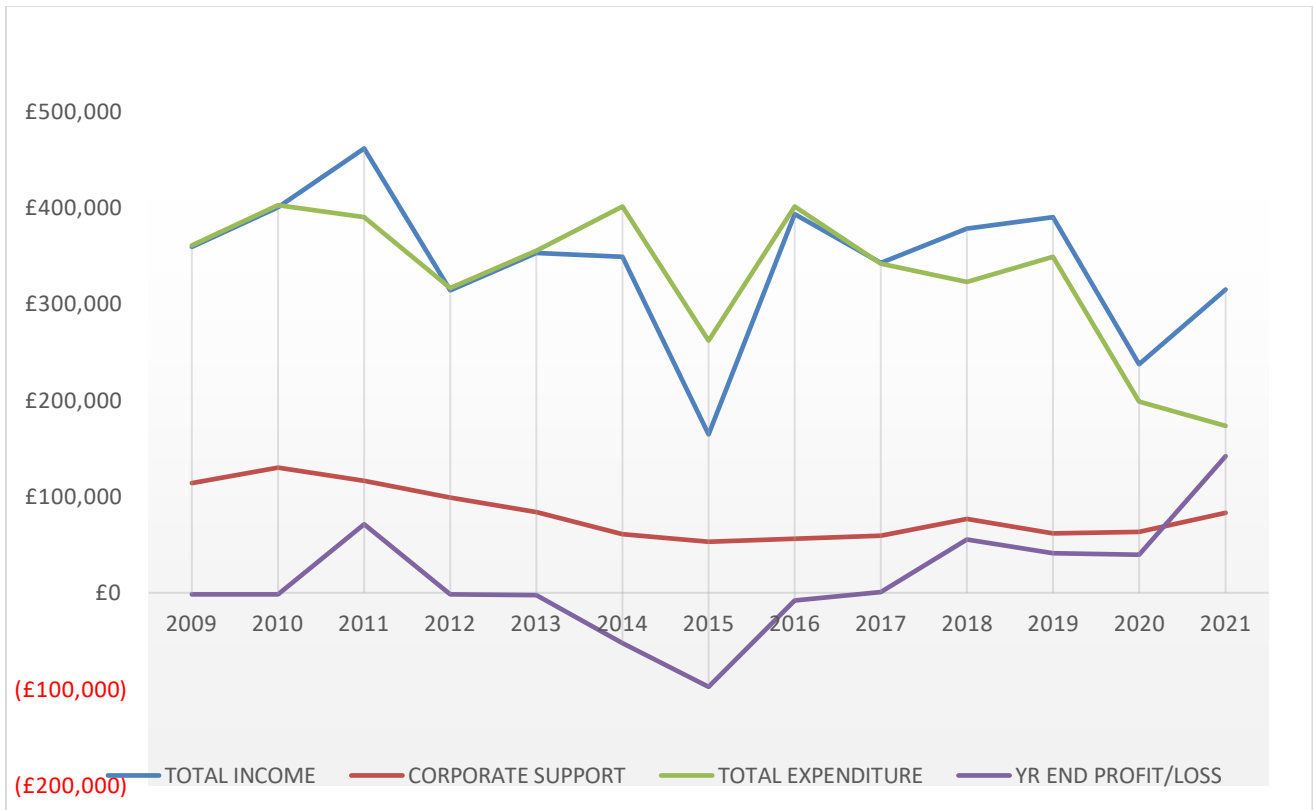
The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

There are two key income increases seen in the year 2021. Firstly, an increase in corporate/industry sponsorship by almost £20,000, to £82,850. The significant other income is 'MUST' licensing. This income stream has offset the lack of an in-person conference being our main income stream. BAPEN's overall income has risen from £237,566 in 2020 to £315,150 in 2021. A drop in expenditures has seen our reserves rise.

These successes have increased overall financial reserves to £499,474 (£357,664 in 2020, £318,520 in 2019, £277,627 in 2018). Reserves are now at a level that supports further cautious increase in activities of BAPEN in 2022 and beyond, noting that we have a significant secretariat and conference provider tender occurring in October 2022.

As a reminder, BAPEN converted from an unincorporated charity to a charitable incorporated organisation (CIO) in July 2020 with all activities and funds being transferred to the newly registered charity The British Association for Parenteral and Enteral Nutrition CIO (Charity number 1186719) which was registered on 3 December 2019.

**Figure 1b: Summary of changes in income and expenditures**

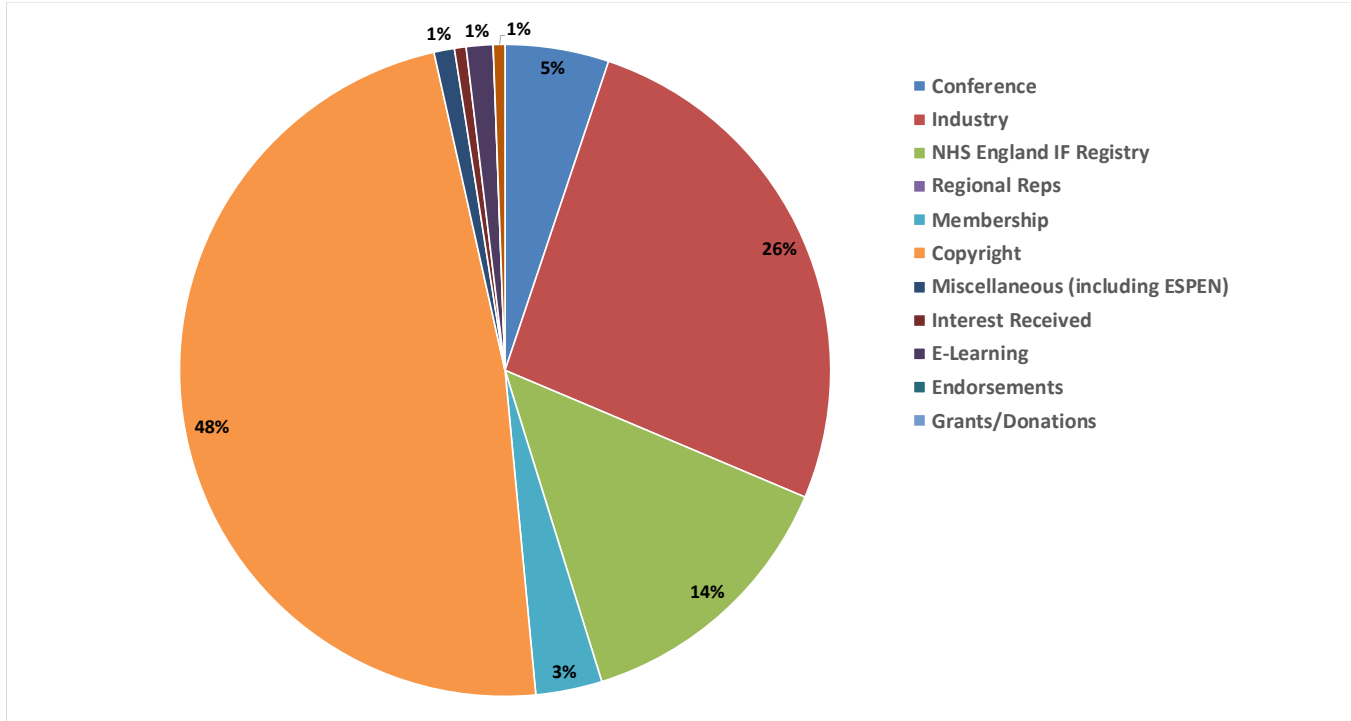


The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

**Income**

The total income for 2021 was £315,150, an increase from 2020 which was £237,566. It is recognized that both 2020 and 2021 both saw lower incomes than 2019 due to loss of income from conference, but the copyright license for 'MUST' and increase in Industry/corporate sector has generated the uplift from last year.

**Figure 2: Source of Income 2021**



**Annual Conference, 2021**

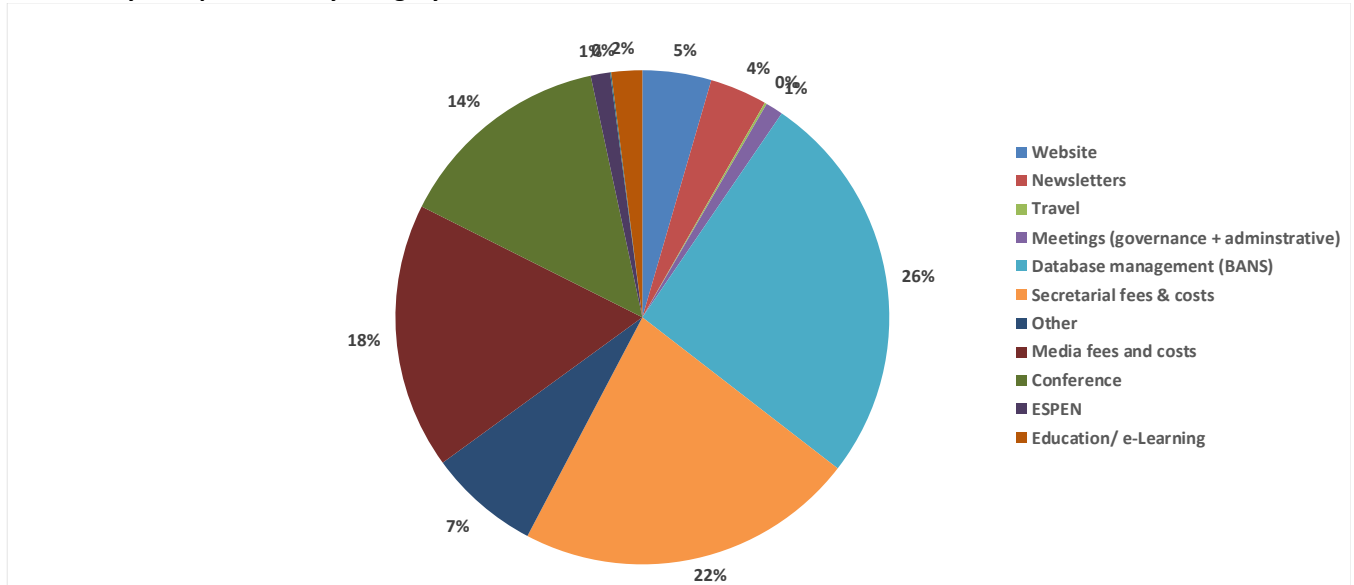
Annual conference in 2021 was once again an on-line affair, which delivered excellent educational benefit but with a loss of income stream, to the extent there was an overall loss of **£7,911** (income £16,928, costs £24,839, including cancellation charges of over £8,000). Usually an in-person attended conference has delivered a profit (2019 £71,805; 2018 £54,158; 2017 £30,272). The previous on-line conference did bring about a profit of £26,370 in 2020, and this will be examined in greater detail, but as 2022 conference is an in-person event, it is anticipated a return to profit should occur.

**Expenditure**

Overall charity expenditure of £173,340 in 2021, a drop from previous years: 2020 was £198,422, £150,501 less than 2019. With many meetings being virtual, a reduction in travel expenditure and meeting rooms was noted. Whilst conference saw an overall loss, the expenditure on conference was almost £20,000 lower than 2020. A breakdown of major costs is summarised in figure 3.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

Figure 3: Summary of expenditure by category 2021



### Reserves

Reserves continue to be distributed across five direct access and notice accounts with banks or building societies protected by the FSCS. These are categorized as low risk investments.

### Reserves policy

Financial reserves at the end of 2021 were £499,474, an increase from 2020 which were £357,664. The charity sets a reserve policy that dictates that 12 months costs should be held in reserve. The reserves policy was reviewed in 2020 and the level set at £320,000. This includes the need to protect the charity from failure of conference as was the case in 2020 due to the coronavirus pandemic. In 2021 the conference once again was converted to an on-line event, leading to a small loss. However, unbudgeted income from a global licensing agreement mitigated losses against conference and have led to an unplanned gain in reserves and surplus of just under £180,000 against the reserves policy. This is noted and financial planning for 2022 will include a spending plan that ensures that these funds are invested into the charitable aims of BAPEN.

The current deviation from the reserves levels indicated in the reserves policy will lead to review and corrective measures being taken and updated.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

---

### **Plan for 2022**

Investment of charitable funds will take place in line with priorities identified in the strategic review being conducted by the charity in 2021, and under review by February 2023. It is noted that the copyright licensing incomings are one-off payments and not necessarily a guaranteed income stream. The Database management for the IF Registry is currently breaking even, but it's resource to NHSE is highly valuable for managing Intestinal Failure services in England and requires suitable recompense for the value it holds. An increase in investment into BAPEN's charitable aims is advised to be expanded into 2022/23

Full copies of the accounts will be available on request from the BAPEN Office or directly on the Charity Commission website.

### **Public Benefit**

The Trustees believe that they have complied with their duty to have due regard to guidance on public benefit published by the Charity Commission in exercising their powers and duties. Public benefits requirements are met by the charity's aims that every individual receives safe, timely & appropriate nutritional care in every care setting, every day and by offering free membership to the charity.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

BAPEN is governed by its Constitution signed on 26<sup>th</sup> May 1993 which was revised on 29<sup>th</sup> November 2011 and again on 20<sup>th</sup> November 2018. A new Constitution was approved by Trustees prior to registering the new CIO Charity on 3 December 2019. In line with the revised Constitution, the Honorary Officers are also Trustees of the Association.

The Governing Council of BAPEN meets at least twice, usually four times a year and the Executive Committee which includes up to three Honorary Senior Officers as well as the Honorary President, Secretary and Treasurer meet at least every two months, usually eight or nine times a year. Representatives of the founder organisations and associate organisations sit on the Council and chairmen of the standing committees of the association are also members of the Council. An Independent Advisory Council of individuals who have made outstanding contributions to clinical nutrition and to the association serve to oversee the activities and future strategy of the association and meet with the Executive Committee at least once a year.

### **Appointment, recruitment and training of trustees**

The Trustees of the Association are the Honorary Officers who are elected from the members of the Association at the Annual General Meeting held in November each year. These officers are appointed for 3-year term which may be re-elected for a maximum of three terms of office. A process of succession planning is in place to ensure that the officers and therefore the Trustees retire over a staggered timeframe. Newly appointed Trustees receive copies of the annual reports and accounts for the last three years and are required to read the Charity Commission's guidance "The Essential Trustee: What You Need to Know".

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

---

## Management of risks

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Charity registered name:

The British Association for Parenteral and Enteral Nutrition

### Charity registration number:

1023927

### Principal office address:

Seven Elms, Dark Lane, Astwood Bank, Redditch, Worcestershire, B96 6HB

### Trustees:

The following were Trustees of BAPEN during the year:

Dr Trevor Smith - President  
Dr Christopher Mountford – Treasurer  
Dr Dan Rogers – Secretary  
Dr Barry Jones – Chair of Independent Advisory Council  
Mr Phil Lyons MBE – External Trustee  
Mrs Dianne M Jeffrey CBE DL - External Trustee  
Dr Roger Philips – External Trustee

**Council:** The Council of BAPEN during the year were:

Dr. T. Smith	President
Dr. C. Mountford	Treasurer
Dr. D. Rogers	Secretary
Dr. S. Cooper (from November 2021)	Shadow Treasurer
Ms. L. Anderson	Executive Officer
Dr. A. Rochford	Executive Officer, Co-Chair (IF) BANS
Ms E. Walters	Executive Officer, Co-Chair (Enteral) BANS
Ms S-J. Hughes	Executive Officer, Northern Ireland Co-Representative
Ms. K. Hall	Executive Officer
Ms W-L Relph	Membership Officer, Co-chair NG SIG
Dr A. Holdoway	Education Officer
Ms. S. Zeraschi	BPNG
Ms. C. Campbell	NNNG

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

---

Dr. J. Kogelmeier	BSPGHAN
Ms. K. Hall	PENG
Dr. P. Allan	BAPEN Medical
Dr. B. Jones	Chair of Independent Advisory Council
Mr. P. Turner	Programmes, Northern Ireland Co-Representative
Mrs. C. Wheatley	PINNT
Dr. B. Moore	Nutrition Society
Dr. J. Nightingale	BIFA
Dr Rebecca Stratton	MAG
Dr Rhys Hewett	Wales Co-Representative
Amelia Jukes	Wales Co-Representative
Dr Philip Stevens	Scotland Representative

**Independent Examiner:**

Karen Hanlan ACA, ACIE  
Karen Hanlan Independent Examiner Ltd  
1 Saracen Close  
Ettington  
CV37 7SZ

**Bankers:**

National Westminster Bank plc  
Scottish Widows Bank  
Manchester Building Society  
Redwood Bank

Approved by the Board and signed on its behalf by:

**Dr Sheldon Cooper**  
**Honorary Treasurer**

**Date: 16/10/22**

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

---

## **Statement of trustees' responsibilities**

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit incurred by the charity for that year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to exist.

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise.

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.

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 and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

---

## **Independent Examiner's Report to the Trustees of The British Association for Parenteral and Enteral Nutrition**

I report to the trustees on my examination of the accounts of the British Association for Parenteral and Enteral Nutrition ('the Charity') for the period ended 31 December 2021 which are set out on pages 15 to 22.

### **Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 2011 Act.

### **Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I can 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 respect of the Charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do 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.

Karen Hanlan, Institute of Chartered Accountants, England & Wales  
Karen Hanlan Independent Examiner Limited  
1 Saracen Close  
Ettington  
CV37 7SZ

Date :16/10/22

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

---

**Statement of Financial Activities**

	Note	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>			
Donations and legacies - donations		190	121
Charitable Activities	1	313,123	236,793
Investment income - bank interest		1,837	652
<b>Total income</b>		<b>315,150</b>	<b>237,566</b>
<b>Expenditure on:</b>			
Charitable activities	2	173,340	198,422
<b>Total expenditure</b>		<b>173,340</b>	<b>198,422</b>
<b>Net income for year and net movement in funds</b>		<b>141,810</b>	<b>39,144</b>
Total funds brought forward		357,664	318,520
<b>Total funds carried forward</b>		<b>499,474</b>	<b>357,664</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.  
All funds in both 2020 & 2021 were un-restricted.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

**Balance sheet**

	Notes	2021 £	2020 £
<b>Current Assets</b>			
Debtors	5	297,863	52,586
Cash at bank and in hand		415,786	435,244
		713,649	487,830
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	6	(214,175)	(130,166)
<b>Net current assets</b>		<b>499,474</b>	<b>357,664</b>
Creditors: amounts falling due after one year		-	-
<b>Net assets</b>		<b>499,474</b>	<b>357,664</b>
<b>Funds of the Charity:</b>			
Unrestricted Funds		499,474	357,664
<b>Total Charity Funds</b>		<b>499,474</b>	<b>357,664</b>

The accompanying accounting policies and notes form part of these financial statements.

The financial statements have been prepared in accordance with the requirements of the Charity Commission

Approved by the Trustees and signed on their behalf by:  
Dr Sheldon Cooper, Trustee

Date: 16/10/22

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

---

## Principal accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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 (FRS102) (updated 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

In preparing these financial statements Update Bulletin 1 to the Charities SORP (FRS102) has been adopted and consequently a Statement of Cash flows has not been prepared.

The British Association for Parenteral and Enteral Nutrition meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the charity's supporters and in response to the progress made by the Charity in pursuing a viable budget. The Charity's current business plan shows that the Charity will be able to operate in the foreseeable future. Based on this understanding, the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

c) Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains at the discretion of the trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charity.

## Principal accounting policies (continued)

### d) Income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

### e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the direct costs of activities undertaken to further the purposes of the charity and their associated support & governance costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### f) Deferred Income

Income is deferred when monies are received in advance relating to licences or membership commencing in the next financial year.

### g) Interest receivable

Bank interest is shown on the basis of amounts received in the year.

### h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

### i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

---

## Principal accounting policies (continued)

### j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### k) Taxation

As a registered charity no provision is considered necessary for taxation.

## Notes to the financial statements

### 1. Income from Charitable Activities

	2021	2020
	£	£
<b>Un-restricted:</b>		
Corporate membership	82,850	63,069
Individual Affiliate / BAPEN Medical Membership	10,419	10,414
Endorsements	-	100
E-learning	4,200	1,846
Annual conference/virtual events	16,928	68,624
Projects	43,722	43,722
Copyright	151,790	45,571
Miscellaneous (Including ESPEN)	3,214	3,447
	<hr/>	<hr/>
	<b>313,123</b>	<b>236,793</b>

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

## Notes to the financial statements (continued)

### 2. Expenditure on Charitable Activities

	2021	2020
	£	£
<b><i>Charitable events &amp; activities:</i></b>		
Promotion	14,406	19,133
Other charitable expenditure	3,739	8,623
Conference expenditure	24,839	42,254
	42,984	70,010
<b><i>Support costs:</i></b>		
Secretarial fees	35,000	35,000
Media Co-Ordinator	30,365	30,000
Office costs	4,263	4,468
Bad debts	1,000	-
Database Management	45,204	35,568
Travel	248	2,908
Meetings	-	917
ESPEN	2,213	2,250
Stationery	162	140
Bank charges	623	1,219
Bookkeeping & Accountancy	3,642	4,363
Insurance	2,336	2,454
	125,056	119,287
<b><i>Governance costs:</i></b>		
Meetings	2,000	1,822
Legal & professional fees	2,100	5,303
Independent Examiner's fee	1,200	2,000
	5,300	9,125
<b>Total charitable expenditure</b>	<b>173,340</b>	<b>198,422</b>

### 3. Staff costs, trustee remuneration and expenses

The Charity has no employees and uses the services of contractors to deliver its events and activities.

No remuneration was paid to trustees. During the year no travel expenses were claimed by trustees to reimburse them for the costs incurred in attending BAPEN meetings (2020 - £461.70).

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

## Notes to the financial statements (continued)

### 4. Merger accounting – prior year

A new Charity, the British Association for Parenteral and Enteral Nutrition CIO (Charity number 1186719), was registered by the Charity Commission on 3 December 2019. Under a transfer agreement dated 20 July 2020 the undertaking and assets of the old charity (the British Association for Parenteral and Enteral Nutrition, charity number 1023927) were transferred to the new charity who then took on all activities previously undertaken by the old charity. This old charity was removed by the Charity Commission on 18 August 2020. As required by section 27 of the SORP the transaction was accounted for as a merger in the 2020 accounts and results pre & post-merger were combined when producing the financial statements as follows:

<b>2020</b>	<b>Old charity pre-merger £</b>	<b>New charity post- merger £</b>	<b>Combined total £</b>
Total income	114,527	123,039	237,566
Total expenditure	(78,980)	(119,442)	(198,422)
<b>Net income and net movement in funds</b>	<b>35,547</b>	<b>3,597</b>	<b>39,144</b>

All funds pre and post-merger were unrestricted and the new charity did not commence activity until the date of the merger.

An analysis of the net assets at the date of merger is as follows:

	<b>Old charity £</b>	<b>New charity £</b>	<b>Combined total £</b>
Cash at bank	344,927	-	344,927
Debtors	42,954	-	42,945
Creditors	(33,805)	-	(33,805)
<b>Total un-restricted funds transferred</b>	<b>354,076</b>	<b>-</b>	<b>354,076</b>

### 5. Debtors

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	252,905	18,515
Prepayments	44,958	34,071
	<b>297,863</b>	<b>52,586</b>

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2021

---

**Notes to the financial statements (continued)**

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

	<b>2021</b>	<b>2020</b>
	£	£
Trade creditors	<b>2,248</b>	15,907
Accruals	<b>2,000</b>	2,400
Deferred income	<b>169,133</b>	85,123
VAT	<b>40,794</b>	26,736
	<b>214,175</b>	130,166

Movements in deferred income are as follows:

	£	£
At beginning of year	<b>85,123</b>	2,708
Released to income in year	<b>(85,123)</b>	(2,708)
Deferred in year	<b>169,133</b>	85,123
At end of year	<b>169,133</b>	85,123

Deferred income relates to copyright fees and licence fees received in advance.

**7. Controlling Interests**

The charity is controlled by the trustees.

**8. Related party transactions**

There were no transactions with related parties during the year.

**BRITISH ASSOCIATION FOR PARENTERAL AND ENTERAL NUTRITION**

England & Wales - Charity number 1186719

---

# Accounts

---

The British Association  
For Parenteral and  
Enteral Nutrition CIO

Financial Statements  
for the period ended  
31 December 2020

Registered Charity number 1186719  
(previously 1023927)

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

---

Index

	Page
Report of the Trustees	3-12
Statement of Trustees responsibilities	13
Report of the Independent Examiner	14
Statement of Financial Activities	15
Balance sheet	16
Accounting policies and notes to the financial statements	17-23

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

---

## Report of the trustees

The trustees are pleased to present their report together with the financial statements of The British Association for Parenteral and Enteral Nutrition for the period ended 31 December 2020. On 20 July 2020 all activities and funds were transferred to a newly registered charity The British Association For Parenteral and Enteral Nutrition CIO (Charity number 1186719) which was registered on 3 December 2019. Merger accounting has been used in preparing these financial statements which include the results of the merged entities throughout the period of transition.

The financial statements comply with the Charities Act 2011, the Council's Constitution and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (updated 1 January 2019).

### AIMS AND OBJECTIVES

BAPEN's objects as recorded in its Constitution were:

1. the relief of sickness in those who have become, or are likely to become, malnourished and who are unable to consume or absorb normal food in sufficient quantities to effect recovery;
2. the advancement of education of health workers of all kinds, patients, policy makers and the general public, in the importance of and the methods for, the prevention and treatment of malnutrition during illness;
3. the promotion of research into all aspects of clinical nutrition and human metabolism on condition that the results of such research are published.

### BAPEN's key objectives were to:

- a. Raise awareness of the problem of malnutrition in the UK
- b. Support a clinical governance framework to underpin the nutritional management of patients
- c. Enhance knowledge and skills in clinical nutrition through education and training
- d. Communicate the clinical and economic benefits of nutritional care to healthcare workers, policy makers and the public
- e. Promote multi professional research to contribute to the evidence base for malnutrition and its treatment
- f. Establish standards of clinical practice in nutrition support

### Public Benefit

The Trustees believe that they have complied with their duty to have due regard to guidance on public benefit published by the Charity Commission in exercising their powers and duties and in planning their objectives and activities during the year.

## **ACHIEVEMENTS AND PERFORMANCE (President's report)**

2020 was a very busy year for BAPEN as our work and activities continued through the storm of the pandemic. Whilst sustaining our efforts to ensure nutritional care is recognised as a crucial pillar in health and wellbeing, we also worked hard to make sure our members continued to feel supported, and I cannot express my gratitude enough to everybody for their dedication over an incredibly difficult year. I have considered below some of the highlights of the year, but here I would particularly like to commend all those involved in our response to the pandemic, both in terms of providing resources and guidelines for those in the thick of the response, and also in terms of recognising and highlighting good practice. This approach was led by our Core Groups, Standing Committees and SiGs who have worked hard, not just on this, but also on other orders of business that you will be able to read about in this report.

More by necessity than choice, we went virtual for our Annual Conference in November, but this was an extraordinary success thanks to the hard work of all involved. We also moved on with the work of developing BAPEN itself, with the appointment of new external Trustees.

Our ability to deliver a solid financial performance in the context of extreme pressures has been extremely encouraging.

This year has been a difficult year for all, but being at the helm of a health organisation through the pandemic has been a significant learning experience. It has made me more grateful than ever for the community we have developed in the nutrition world, and I am so proud that through the pandemic we never lost sight of our core vision: ensuring excellent nutritional care for all.

### **COVID-19 resources**

As I briefly touched on, BAPEN worked hard in the immediate aftermath of the outbreak of the pandemic to develop resources which took into consideration the change in work pressures and practices. Our Core Groups, Standing Committees and Special Interest Groups were instrumental in the composition of these materials, and these resources demonstrate how BAPEN's multi-disciplinary structure is a huge benefit and can work supremely effectively in the interests of patient care. Resources included practical guidance for using 'MUST' during the pandemic, statements on HPN and HEN provision, NG tube placement checks, to name a few. I am hopeful that these resources were able to form some guidance for healthcare professionals, and the extensive bank of resources produced in such a high-pressure environment is definitely a proud moment for BAPEN.

### **COVID-19 Service Improvement and Innovation Awards**

The COVID-19 Service Improvement and Innovation Awards were set up to recognise the huge achievements of clinical teams across the United Kingdom in their work adaptations. I think it's safe to say that we were all thrown in at the deep end with the first wave of the pandemic, but it was inspiring to see how different teams responded. With many of our community patients being required to shield, and acute hospital services dealing with significant numbers of patients requiring critical care, we were all faced with huge pressures and some old ways of working quickly became impossible. BAPEN wanted to promote and celebrate the service improvements and innovations that have taken place across the country during the most challenging period in the history of the NHS, and I would like to congratulate all of those who entered our Awards; I know that our judges were immensely impressed by all of the

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

---

submissions. The joint winners represented two brilliant demonstrations of innovation. The Nutrition and Dietetic Service at the University Hospitals of Leicester (UHL) detailed their preservation of PPE in the ICU and NHS Surrey Heartlands CCG and Royal Surrey Hospital (RSH) implemented a post-hospital discharge Early Intervention Clinic after it became clear that Covid-19 patients' recovery journeys after hospital discharge can be long and complex. I would like to congratulate these award winners once again.

### **UKMAW 2020**

I was delighted that we were able to run our annual UK Malnutrition Awareness Week in October, partnering with the Malnutrition Task Force for the third time. Whilst this year's activities were restricted due to COVID, a huge number of organisations and individuals were still able to get involved, be that virtually or in person.

For the first time, we hosted a UKMAW parliamentary drop-in event, sponsored by Sir David Amess, MP for Southend West. BAPEN, the MTF and the BDA teamed up to welcome MPs and peers from a range of parties to discuss the state of malnutrition in the UK. We conversed about the aims of UKMAW and the ways that they could make changes at a constituency and national level. It was heartening to see so much interest in our message, and we are pleased to have these new contacts that we can continue to work with.

As in previous years, our Malnutrition Action Group's (MAG) Screening Survey ran through the whole of October. We welcomed contributions to the survey in all settings across the devolved nations, examining malnutrition and nutritional care interventions. I felt like this data was made even more valuable because of the onset of the COVID-19 outbreak, and it was great to be able to gather such contextualized data. The hard work of MAG should enable us to give year on year updates, and better inform others of the nutritional state of the nation.

Virtually bound as 2020 has been, our social media platforms came to particular prominence this year. Excitingly, we set up a UKMAW Instagram channel which we ran together with the Malnutrition Task Force. With the support of several brilliant student ambassadors, we engaged the Instagram community with a visual array of UKMAW messages. There were once again plenty of #MAWConversations selfies across all platforms, presenting a wide array of issues and questions that people think need to be discussed more openly and more regularly.

Another great addition to the campaign this year was a partnership with media doctor Dr Amir Khan, who used his wide-reaching social platforms to raise awareness of malnutrition with members of the public and GPs alike. He also featured in much of the news coverage the week received, with particularly informative pieces including BBC Radio Leeds, BBC Radio Solent and broadcast coverage on Birmingham TV. It was good to hear listeners contacting their stations about malnutrition in response to the coverage; the week's message clearly resonated with the broader public.

Overall, the campaign was a great success once again, and I am excited to watch UKMAW continue to grow year on year.

### **Annual Conference**

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

---

As with a lot of events in 2020, our Annual Conference was virtual for the first time in our history! We hosted a series of ‘Dine and Dial-In’ sessions online over a two-week period in November, and the format worked very well. I was delighted by the programme our brilliant team arranged, with very topical sessions exploring a range of key conversations in nutrition, including a nod to the impact of the COVID-19 response. We had a brilliant roster of speakers, and I particularly liked the chat functionality feature which facilitated a live Q&A of sorts. Of course, this did not replace the value of in-person conversations and interactions, but I was delighted to hear such positive feedback on our first attempt at a virtual conference!

### **BAPEN’s Board of Trustees**

This brings me rather neatly onto an exciting development within BAPEN’s own structure. During conference we held our AGM, where I was delighted to see so many of our members. Here, I announced that we have brought on three new Trustees to our Board. They have a wealth of experience across the nutrition and charity sector, and therefore bring a range of perspectives to the table, which results in lively, dynamic and productive conversations and ideas. The range of perspectives and ability to challenge one another as a group within the Board of Trustees also supports good governance and ensures greater accountability for BAPEN’s decisions.

We have found three people who bring incredible added value, huge amounts of expertise and acumen, and importantly experience from different fields. We have an amazing Executive committee and Council full of fantastic, committed people, but it really adds something to bring people in from the outside world to help us look at what we need to do to move forward. Having our Trustees Dianne, Roger and Phil on board makes me really excited for BAPEN’s future progression. They each really believe in what we do, and get excited by what we do, which is encouraging! It’s a very positive development and a sign of a maturing organisation that is taking itself seriously.

Our new Trustees will help BAPEN focus on future strategy, to make sure that it continues to grow, and has a sustainable future. The Trustees are beginning the process of consulting with the BAPEN Executive and Council, examining what needs to be done, and helping to critically assess priorities and build roadmaps. Consideration will be given to everything from governance, future funding, principles and ethics, representation to day-to-day business of communication, partnerships and member services. I want to thank everyone again for their efforts and dedication over the past year amidst the unprecedented challenges we faced, and I look forward to working together in 2021.

## **FINANCIAL REVIEW (Treasurers report)**

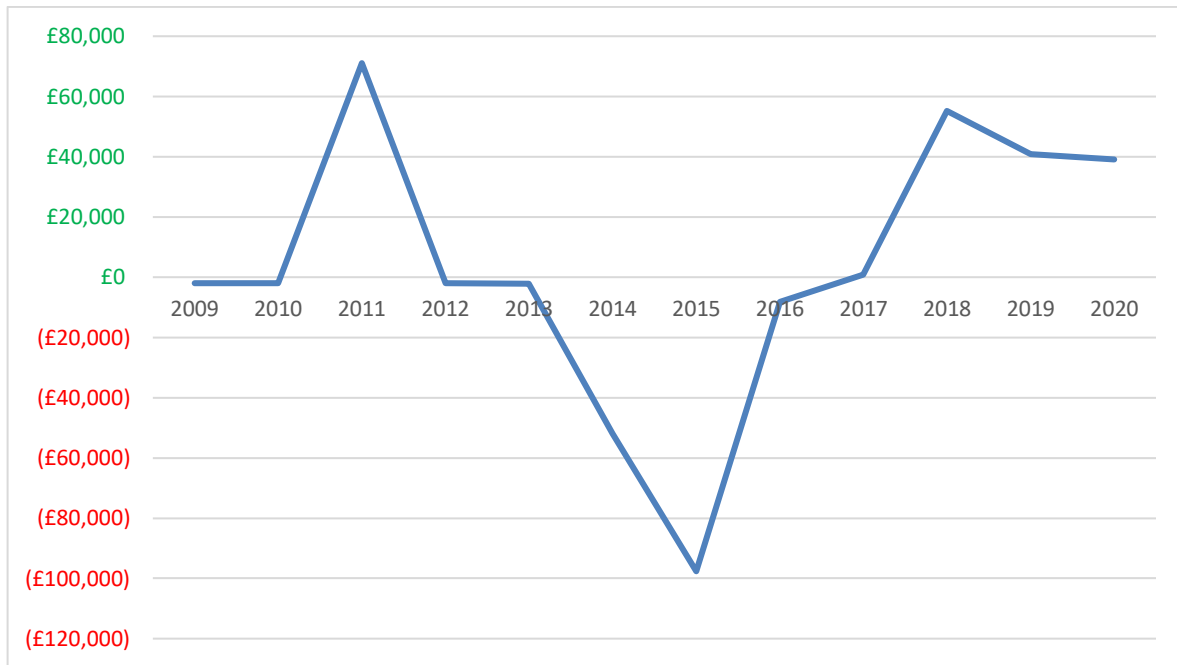
### **Overview**

The devastating effects of the global coronavirus pandemic led to an extremely challenging year in 2020 across the charity sector. Despite these difficulties, through careful review of expenditure, use of novel methods to deliver charitable activities and maximizing new income streams, BAPEN has seen its’ financial position continue to improve. For the third year in a row, a year end surplus was delivered; with a 2020 year-end surplus of £39,144 (figure 1). This is an outstanding achievement for a charity whose leadership team and members have been challenged within their healthcare roles in response to the pandemic, whilst maintaining a focus on securing the

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

stability and sustainability of the charity. The current financial position is supporting BAPEN to meet its charitable aims.

**Figure 1: Summary of year end surplus/deficit**



The main factors that lead to delivery of a year end surplus were the conversion of conference to an online webinar series, maintenance of industry membership income and new licensing income, coupled with reduced expenditure on meeting costs associated with the cancellation of face to face meetings due to coronavirus restrictions. The webinar series, running for 2 weeks in November 2020 was a huge success with excellent educational content, whilst simultaneously growing BAPEN’s membership to over 1000.

These successes have enabled an increase in overall financial reserves to £357,664 in 2020 (£318,520 in 2019, £277,627 in 2018). Reserves are now at a level that supports cautious increase in activities of BAPEN in 2021 and beyond.

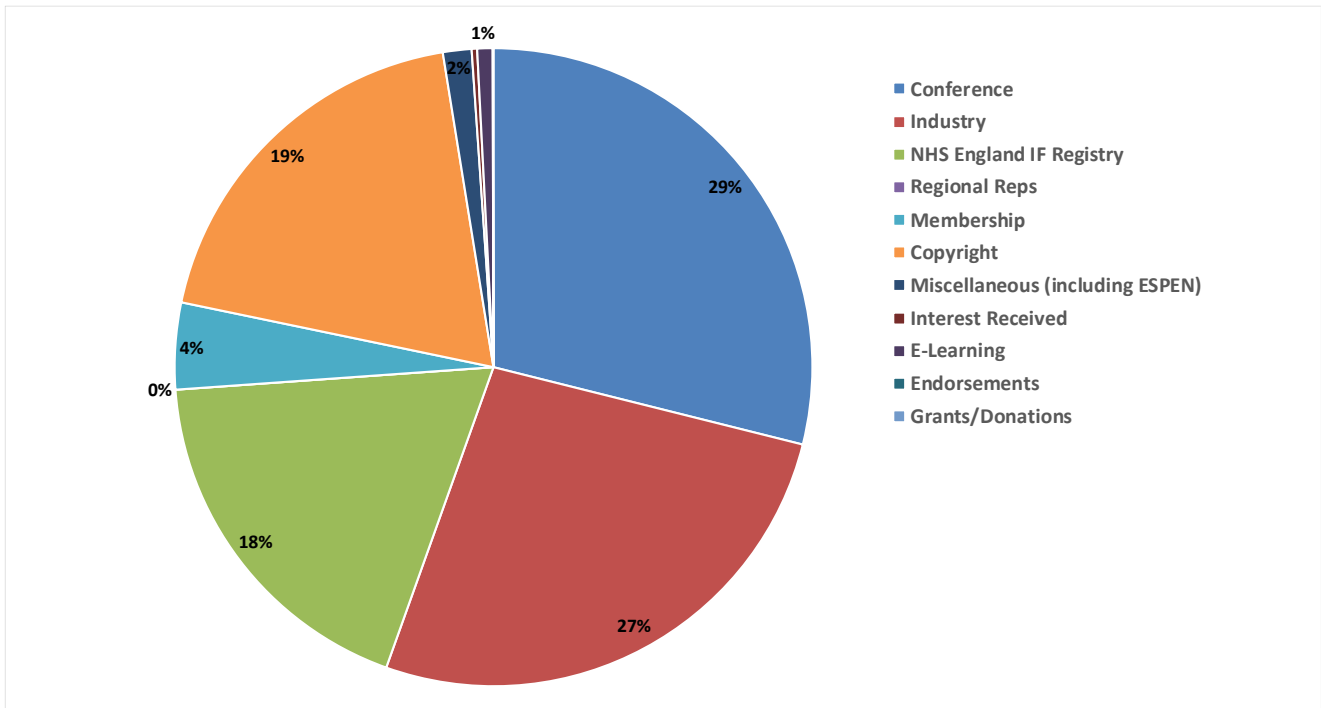
It is important to note that 2020 saw changes to the BAPEN accounts. BAPEN successfully applied and converted from an unincorporated charity to a charitable incorporated organisation (CIO). On 20 July 2020 all activities and funds were transferred to the newly registered charity The British Association for Parenteral and Enteral Nutrition CIO (Charity number 1186719) which was registered on 3 December 2019.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

**Income**

The total income for 2020 was £237,566, £152,250 less than 2019. The main reason for this was loss of conference income associated with deferment of conference due to coronavirus pandemic. Membership income was maintained at a stable level.

**Figure 2: Source of Income 2020**



**Annual Conference, 2020**

The annual conference in 2020 had to be deferred with the intention for it to take place in November 2020 if COVID restrictions permit this. Agreement has been reached with the host venue in Brighton to defer without additional venue costs. Significant efforts were made by our Programmes committee, chaired by Pete Turner, working with BAPEN Education Officer Anne Holdoway and our Conference Team Sovereign to transform conference into an online webinar series, hosted over 10 evenings in November 2020. With this hard work and the support of Industry sponsors BAPEN was able to deliver a high quality programme of learning to over 1000 registrants, generating a net surplus of £26,370. This was a fantastic outcome given the circumstances.

**BAPEN Year End 31 December 2020 Deferred Income Note**

In September 2020 the Charity sold a 12-month copyright agreement for ‘MUST’, the full fee was invoiced upfront in full. In line with usual accounting practices the fee has been apportioned over the length of the agreement resulting in a deferred income creditor as at 31 December 2020 of £85,123, this is shown in note 6 of the full accounts.

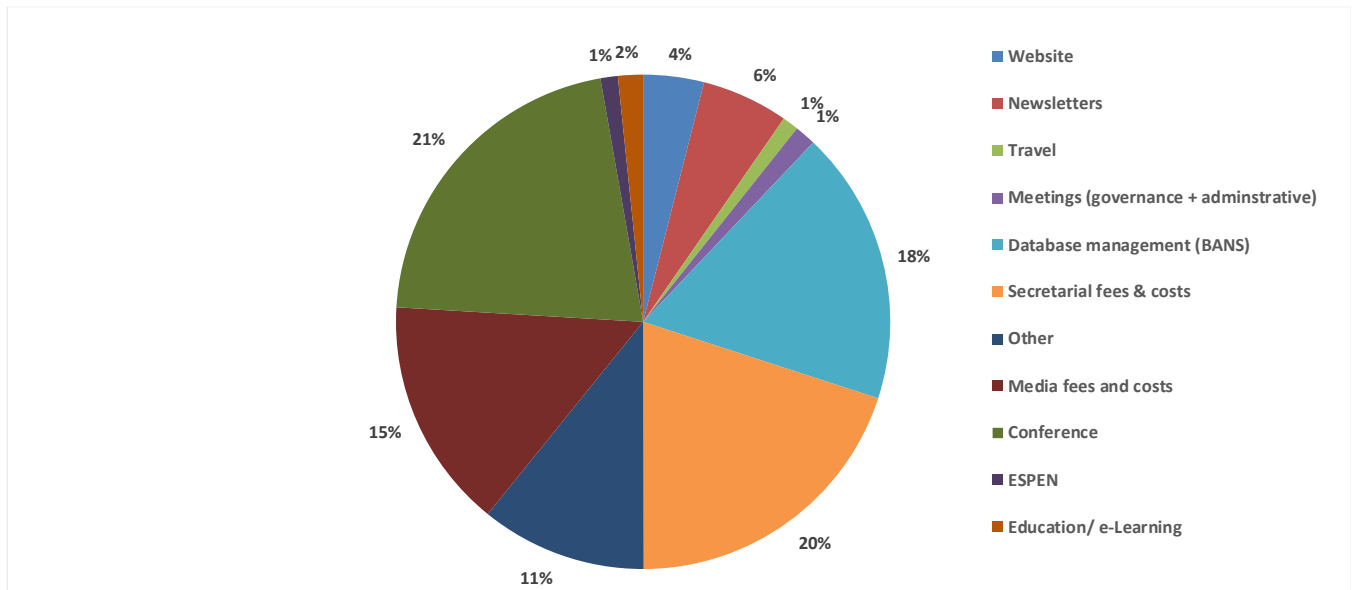
The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

---

**Expenditure**

Overall charity expenditure in 2020 was £198,422, £150,501 less than 2019, largely due to reduced costs associated with conference converting to an online webinar series and the conversion from face to face to online meetings. A breakdown of major costs is summarised in figure 3.

**Figure 3: Summary of expenditure by category 2020**



**Reserves**

Reserves are distributed across five direct access and notice accounts with banks or building societies protected by the FSCS. These are categorized as low risk investments.

**Reserves policy**

Financial reserves at the end of 2020 were £357,664. The charity sets a reserve policy that dictates that 12 months costs should be held in reserve. The reserves policy was reviewed in 2020 and the level set at £320,000. This includes the need to protect the charity from failure of conference as was the case in 2020 due to the coronavirus pandemic. Unbudgeted income from a global licensing agreement and conversion to an online conference series mitigated losses against conference and have led to a gain in reserves and surplus of just under £40,000 against the reserves policy. This is noted and financial planning for 2021 to 2022 will include a spending plan that ensures that these funds are invested into the charitable aims of BAPEN. Reserves are distributed across five direct access and notice accounts with banks or building societies protected by the fscs. These are categorized as low risk investments.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

---

### **Plan for 2021**

Investment of charitable funds will take place in line with priorities identified in the strategic review being conducted by the charity in 2021. There will also be efforts to further diversify income streams so that the charity can effectively navigate the turbulent landscape that will continue within the charity sector as the ongoing effects of the coronavirus pandemic are felt. An up to date financial policies and procedures manual will be produced which will strengthen financial governance and inform a new annual spending plan.

The information given in this report is consistent with the financial statements from the accounts prior to inspection. Full copies of the accounts will be available on request from the BAPEN Office or directly on the Charity Commission website.

### **Public Benefit**

The Trustees believe that they have complied with their duty to have due regard to guidance on public benefit published by the Charity Commission in exercising their powers and duties. Public benefits requirements are met by the charity's aims that every individual receives safe, timely & appropriate nutritional care in every care setting, every day and by offering free membership to the charity.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

BAPEN is governed by its Constitution signed on 26<sup>th</sup> May 1993 which was revised on 29<sup>th</sup> November 2011 and again on 20<sup>th</sup> November 2018. A new Constitution was approved by Trustees prior to registering the new CIO Charity on 3 December 2019. In line with the revised Constitution, the Honorary Officers are also Trustees of the Association, the Honorary President therefore also being the Chairman of the Trustees.

The Governing Council of BAPEN meets at least twice, usually four times a year and the Executive Committee which includes up to three Honorary Senior Officers as well as the Honorary Chairman, Secretary and Treasurer meet at least every two months, usually eight or nine times a year. Representatives of the founder organisations and associate organisations sit on the Council and chairmen of the standing committees of the association are also members of the Council. An Independent Advisory Council of individuals who have made outstanding contributions to clinical nutrition and to the association serve to oversee the activities and future strategy of the association and meet with the Executive Committee at least once a year.

### **Appointment, recruitment and training of trustees**

The Trustees of the Association are the Honorary Officers who are elected from the members of the Association at the Annual General Meeting held in November each year. These officers retire annually but are eligible for re-election subject normally to a maximum term of three years. A process of succession planning is in place to ensure that the officers and therefore the Trustees retire over a staggered timeframe. Newly appointed Trustees receive copies of the annual reports and accounts for the last three years and are required to read the Charity Commission's guidance "The Essential Trustee: What You Need to Know".

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

---

**Management of risks**

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity registered name:**

The British Association for Parenteral and Enteral Nutrition

**Charity registration number:**

1023927

**Principal office address:**

Seven Elms, Dark Lane, Astwood Bank, Redditch, Worcestershire, B96 6HB

**Trustees:**

The following were Trustees of BAPEN during the year:

Dr Trevor Smith - Chair

Dr Christopher Mountford – Treasurer

Dr Dan Rogers – Secretary

Dr Barry Jones – Chair of Independent Advisory Council

Mr Phil Lyons – External Trustee (November 2020)

Mrs Dianne Jeffrey - External Trustee (November 2020)

Mr Roger Philips – External Trustee (November 2020)

**Council**

The Council of BAPEN during the year were:

Dr. T. Smith	President
Dr. C. Mountford	Treasurer
Dr. D. Rogers	Secretary
Ms. L. Anderson	Executive Office
Dr. A. Rochford	Executive Office
Ms E. Walters	Executive Office
Ms S-J. Hughes	Executive Office
Ms. K. Hall	Executive Office

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

---

Ms W-L Relph	Membership Officer, Co-chair NG SIG
Dr A. Holdoway	Education Officer
Ms. S. Zeraschi	BPNG
Ms. C. Campbell	NNNG
Dr. J. Kogelmeier	BSPGHAN
Ms. K. Hall	PENG
Dr. P. Allan	BAPEN Medical
Dr. B. Jones	Chair of Independent Advisory Council
Mr. P. Turner	Programmes
Mrs. C. Wheatley	PINNT
Dr. B. Moore	Nutrition Society
Ms. M. Small	Co-chair NG SIG
Dr. J. Nightingale	BIFA

**Independent Examiner:**

Karen Hanlan ACA, ACIE  
Karen Hanlan Independent Examiner Ltd  
12 Waterloo Close  
Wellesbourne  
CV35 9JG

**Bankers:**

National Westminster Bank plc  
Scottish Widows Bank  
Manchester Building Society  
Redwood Bank

Approved by the Board and signed on its behalf by:

**Dr Christopher Mountford**  
**Honorary Treasurer**

**Date: 21/9/2021**

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

---

## **Statement of trustees' responsibilities**

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit incurred by the charity for that year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to exist.

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise.

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.

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 and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

---

**Independent Examiner's Report to the Trustees of The British Association for Parenteral and Enteral Nutrition**

I report to the trustees on my examination of the accounts of the British Association for Parenteral and Enteral Nutrition ('the Charity') for the period ended 31 December 2020 which are set out on pages 15 to 23.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 2011 Act.

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I can 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 respect of the Charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do 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.

Karen Hanlan, Institute of Chartered Accountants, England & Wales  
Karen Hanlan Independent Examiner Limited  
12 Waterloo Close  
Wellesbourne  
CV35 9JG

Date : 21/9/2021

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

---

**Statement of Financial Activities**

	Note	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>			
Donations and legacies		121	450
Charitable Activities	1	236,793	388,608
Investment income - bank interest		652	758
<b>Total income</b>		<b>237,566</b>	<b>389,816</b>
<b>Expenditure on:</b>			
Charitable activities	2	198,422	348,923
<b>Total expenditure</b>		<b>198,422</b>	<b>348,923</b>
<b>Net income for year and net movement in funds</b>		<b>39,144</b>	<b>40,893</b>
Total funds brought forward		318,520	277,627
<b>Total funds carried forward</b>		<b>357,664</b>	<b>318,520</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.  
All funds in 2020 were un-restricted.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

**Balance sheet**

	Notes	2020 £	2019 £
<b>Current Assets</b>			
Debtors	5	52,586	71,568
Cash at bank and in hand		435,244	270,204
		<u>487,830</u>	<u>341,772</u>
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	6	(130,166)	(23,252)
<b>Net current assets</b>		<b>357,664</b>	<b>318,520</b>
Creditors: amounts falling due after one year		-	-
<b>Net assets</b>		<b><u>357,664</u></b>	<b><u>318,520</u></b>
<b>Funds of the Charity:</b>			
Restricted Funds		-	-
Unrestricted Funds		357,664	318,520
<b>Total Charity Funds</b>		<b><u>357,664</u></b>	<b><u>318,520</u></b>

The accompanying accounting policies and notes form part of these financial statements.

The financial statements have been prepared in accordance with the requirements of the Charity Commission

Approved by the Trustees and signed on their behalf by:  
C Mountford, Trustee

Date: 21/09/2021

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

---

## Principal accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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 (FRS102) (updated 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

In preparing these financial statements Update Bulletin 1 to the Charities SORP (FRS102) has been adopted and consequently a Statement of Cash flows has not been prepared.

The British Association for Parenteral and Enteral Nutrition meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the charity's supporters and in response to the progress made by the Charity in pursuing a viable budget. The Charity's current business plan shows that the Charity will be able to operate in the foreseeable future. Based on this understanding, the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

c) Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains at the discretion of the trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charity.

## Principal accounting policies (continued)

### d) Income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

### e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the direct costs of activities undertaken to further the purposes of the charity and their associated support & governance costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### f) Deferred Income

Income is deferred when monies are received in advance relating to licences or membership commencing in the next financial year.

### g) Interest receivable

Bank interest is shown on the basis of amounts received in the year.

### h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

### i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

---

## Principal accounting policies (continued)

### j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### k) Taxation

As a registered charity no provision is considered necessary for taxation.

## Notes to the financial statements

### 1. Income from Charitable Activities

	2020	2019
	£	£
<b>Un-restricted:</b>		
Corporate membership	63,069	61,381
Individual Affiliate / BAPEN Medical Membership	10,414	11,107
Courses and study days	-	5,260
Endorsements	100	300
E-learning	1,846	4,560
Annual conference/virtual events	68,624	241,431
Projects	43,722	43,722
Copyright	45,571	5,068
Miscellaneous (Including ESPEN)	3,447	5,779
	<hr/>	<hr/>
<b>Restricted:</b>	236,793	378,608
Grant from Belfast City Council towards conference costs	-	10,000
	<hr/>	<hr/>
<b>Total</b>	<b>236,793</b>	<b>388,608</b>

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

## Notes to the financial statements (continued)

### 2. Expenditure on Charitable Activities

	2020	2019
	£	£
<b>Charitable events &amp; activities:</b>		
Promotion	19,133	19,076
Other charitable expenditure	8,623	5,714
Conference expenditure	42,254	169,626
	70,010	194,416
<b>Support costs:</b>		
Secretarial fees	35,000	32,082
Media Co-Ordinator	30,000	39,785
Office costs	4,468	4,068
Database Management	35,568	34,675
Travel	2,908	13,471
Meetings	917	8,709
ESPEN	2,250	2,832
Stationery	140	798
Bank charges	1,219	354
Bookkeeping & Accountancy	4,363	2,336
Insurance	2,454	1,441
Miscellaneous expenses	-	7,532
	119,287	148,083
<b>Governance costs:</b>		
Meetings	1,822	2,369
Legal & professional fees	5,303	2,905
Independent Examiner's fee	2,000	1,150
	9,125	6,424
	198,422	348,923

### 3. Staff costs, trustee remuneration and expenses

The Charity has no employees and uses the services of contractors to deliver its events and activities.

No remuneration was paid to trustees. During the year travel expenses of £461.70 were paid to three of the trustees to reimburse them for the costs incurred in attending BAPEN meetings (2019 - £2,021).

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

## Notes to the financial statements (continued)

### 4. Merger accounting

As explained in the Trustees Annual Report a new Charity the British Association for Parenteral and Enteral Nutrition CIO (Charity number 1186719) was registered by the Charity Commission on 3 December 2019. Under a transfer agreement dated 20 July 2020 the undertaking and assets of the old charity (the British Association for Parenteral and Enteral Nutrition, charity number 1023927) were transferred to the new charity who then took on all activities previously undertaken by the old charity. This old charity was removed by the Charity Commission on 18 August 2020. As required by section 27 of the SORP the transaction has been accounted for as a merger and results pre & post-merger have been combined in these financial statements as follows:

	Old charity pre-merger £	New charity post- merger £	Combined total £
Total income	114,527	123,039	237,566
Total expenditure	(78,980)	(119,442)	(198,422)
<b>Net income/expenditure and net movement in funds</b>	<b>35,547</b>	<b>3,597</b>	<b>39,144</b>

All funds pre and post-merger were unrestricted and the new charity did not commence activity until the date of the merger.

An analysis of the net assets at the date of merger is as follows:

	Old charity £	New charity £	Combined total £
Cash at bank	344,927	-	344,927
Debtors	42,954	-	42,945
Creditors	(33,805)	-	(33,805)
<b>Total un-restricted funds transferred</b>	<b>354,076</b>	<b>-</b>	<b>354,076</b>

### 5. Debtors

	2020 £	2019 £
Trade debtors	18,515	51,702
Accrued income	-	10,000
Prepayments	34,071	9,866
	<b>52,586</b>	<b>71,568</b>

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

---

## Notes to the financial statements (continued)

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

	2020	2019
	£	£
Trade creditors	15,907	15,843
Accruals	2,400	4,513
Deferred income	85,123	2,708
VAT	26,735	188
	<u>130,166</u>	<u>23,252</u>

Movements in deferred income are as follows:

	£	£
At beginning of year	2,708	-
Released to income in year	(2,708)	-
Deferred in year	85,123	2,708
At end of year	<u>85,123</u>	<u>2,708</u>

Deferred income relates to copyright fees and licence fees received in advance.

### 7. Controlling Interests

The charity is controlled by the trustees.

### 8. Related party transactions

There were no transactions with related parties during the year.

The British Association  
For Parenteral and  
Enteral Nutrition CIO for the period ended  
31 December 2020

---

**Notes to the financial statements (continued)**

**9. Statement of Financial Activities for 2019**

	<b>Un- restricted funds 2019 £</b>	<b>Restricted funds 2019 £</b>	<b>Total funds 2019 £</b>
<b>Income from:</b>			
Donations and legacies	450	-	450
Charitable Activities	378,608	10,000	388,608
Investment income - bank interest	758	-	758
<b>Total income</b>	<b>379,816</b>	<b>10,000</b>	<b>389,816</b>
 <b>Expenditure on:</b>			
Charitable activities	338,923	10,000	348,923
<b>Total expenditure</b>	<b>338,923</b>	<b>10,000</b>	<b>348,923</b>
 <b>Net income for year and net movement in funds</b>	<b>40,893</b>	<b>-</b>	<b>40,893</b>
 <b>Reconciliation of funds</b>			
Total funds brought forward	277,627	-	277,627
 <b>Total funds carried forward</b>	<b>318,520</b>	<b>-</b>	<b>318,520</b>