

Charity Number: 1187794

British Burn Association

Unaudited report and financial statements
For the period ended 30 November 2020

Contents

For the period ended 30 November 2020

Reference and administrative information	1
Executive Committee's annual report	2
Independent examiner's report	11
Statement of financial activities (incorporating an income and expenditure account)	12
Balance sheet	13
Notes to the financial statements	14

British Burn Association

Reference and administrative information

For the period ended 30 November 2020

The organisation is a charity, registered in England and Wales.

Charity number 1187794

Governing Document The charity is a CIO, governed by a constitution.

Summary of Investment Powers To invest and deal with any money not immediately required for its objects in or upon any investments, securities, or property.

Registered office and operational address 35–43 Lincoln's Inn Fields
London
WC2A 3PE

Board of Trustees

Yvonne Wilson	Chair from 30.9.20, Honorary Secretary/Treasurer to 30.9.20
Darren Lewis	Chair to 30.9.20
Kayvan Shokrollahi	Deputy Chair from 30.9.20
Jane Leaver	Deputy Chairman to 30.9.20
Andrew Williams	Secretary from 30.9.20 & Education Chair
Odhran Shelley	Treasurer from 30.9.20
Simon Booth	from 30.9.20 (co-opted from 14.5.20)
Victoria Dudman	Prevention Chair
Nadeem Khwaja	
Nicole Lee	from 30.9.20
Preetha Muthayya	from 30.9.20

Bankers

Lloyds
1 Calthorpe Road
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B15 1QL

CCLA Investment Management
80 Cheapside
London
EC2V 6DZ

Independent Examiner Noelia Serrano
Sayer Vincent LLP
Chartered Accountants
Invicta House, 108–114 Golden Lane
London
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The Board of Trustees presents their report and the financial statements for the period ended 30 November 2020.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Appointment of Trustees

The Board of Trustees is elected by the Association from its professional membership and is ratified at the annual general meeting. It consists of nine members who are all Trustees of the Charity for charity law purposes. The Board has the power to co-opt additional members to ensure equitable representation of the main professional groups involved in burn care.

The trustees of the old charity and the CIO at the time of the transfer were the same persons. Accordingly, for most practical purposes the charity is continuing as before.

Yvonne Wilson	Chair from 30.9.20, Honorary Secretary/Treasurer to 30.9.20
Darren Lewis	Chair to 30.9.20
Kayvan Shokrollahi	Deputy Chair from 30.9.20
Jane Leaver	Deputy Chairman to 30.9.20
Andrew Williams	Secretary from 30.9.20 & Education Chair
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Victoria Dudman	Prevention Chair
Nadeem Khwaja	
Nicole Lee	from 30.9.20
Preetha Muthayya	from 30.9.20

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

Objectives & Activities

Purposes & Aims

The Objects of the CIO are, for the public benefit, the relief of those suffering from burn injuries by:

- Disseminating knowledge and stimulating prevention in the field of burns;
- Promoting education in all aspects of burn care;

Board of Trustees' annual report

For the period ended 30 November 2020

- Promoting and supporting research into scientific, clinical and societal aspects of burn injury.
- Promoting standards in the delivery of burn care

The Board of Trustees reviews the aims, objectives and activities of the charity each year. This report outlines what the charity has achieved and the outcomes of its work in the reporting period. The Board of Trustees reports the success of each key activity and the benefits the charity has brought to the groups of people it is set up to help. The review also helps the Board of Trustees to ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Board of Trustees is pleased to report that they have referred to the Charity Commission's guidance on public benefit in their annual review of aims and objectives and will continue to do so in all future planning of the charity's activities. They believe that benefits to burn-injured people and their families will be maintained and enhanced by the Association's work.

The Board of Trustees may establish formal mechanisms for information exchange with other bodies or societies (including health service and governmental agencies) deemed to share common cause with the Association or where such liaison is likely to lead to more effective pursuit of the aims of the Association.

Achievements & Performance

- Annual Scientific Conference 2020. The Association's Annual Conference was due to be held jointly in Birmingham with the International Society for Burn Injuries in August 2020. Unfortunately, due to the COVID-19 pandemic, the Conference was postponed and will now be held virtually on 14-17 June 2021.
- Emergency Management of Severe Burns (EMSB). The COVID-19 pandemic and Government guidelines for lock-down and travel restrictions necessitated the cancellation of all EMSB courses from March 2020 to July 2021. Places have been held for candidates who booked onto the course and these will be offered on a first refusal basis to the candidates once the course resumes. To strengthen the delivery of the EMSB course into the future, the process for Faculty selection and progression has been the subject of debate by EMSB Senate and changes in this area will be implemented once final pathways are agreed. To strengthen the administrative process underlying the organisation of the courses, the BBA commissioned work on new software to store Faculty and Candidate data and support the running of the EMSB course and the membership database. Plans for testing the software stalled with the cancellation of courses over the COVID-19 pandemic but it is anticipated that this testing will commence in the coming year. The BBA continues its commitment to train and educate health care practitioners across the specialties in emergency burn management and recognises that the EMSB course is used as a performance indicator in the country's National Burn Care Standards

- National Burn Awareness Day. The BBA Prevention Sub-committee ran its sixth National Burn Awareness Day on 14th October 2020, together with the Children's Burn Trust and Burn Services across the UK. The aim of the day was to heighten public awareness of burn injury and to engage with as many agencies and organisations as possible to take forward the burn prevention message and the importance of good first aid post burn. The key message for the year was to highlight new data from the International Burn Injury Database (iBID) showing the link between children living in deprived areas of England and Wales and those admitted to a Specialist Burns Service. Custom infographics were designed and tweeted across social media and advice on burn prevention and First Aid was offered. The campaign was largely run on social media and attracted engagement across the burns community to include hospitals, Fire and Rescue Services, families, childcare professionals, burn survivors and other charities. The National Burn Awareness Toolkit with downloadable resources to run the event at a local level was made available on the BBA website to encourage nationwide participation across different services and organisations.
- National Burn Care Standards. The BBA's National Standards for Provision & Outcomes in Adult & Paediatric Burn Care was released in 2018 Under the leadership of Peter Drew (past-BBA Chair) and managed by Peter Saggars (NHS England), the Standards were developed by a review group comprising MDT representation from all four of the ODNs from England & Wales. The Standards clearly articulate the aspects of burn care considered to be essential for high quality care and outcomes for patients, their families and carers. The document also describes standards that are desirable, offering examples of good practice and excellence. The Standards cover the entire burn care pathway and aim to provide the means to measure the capability of individual burn services as a whole and the ODN in which they operate. By defining standards, a governance framework has been established against which it is possible to measure the quality of burn care that patients receive, regardless of their point of entry into a specialist Burn Care Service. Burn Care Services need to be assessed for compliance with the standards and outcomes set out in the document. It is hoped that by doing so, equitable provision of burn care will be ensured for patients and their families. The National Burn Care Standards is currently being used as the basis for self-assessment by designated burn services to help deliver the Government's initiative Getting it Right First Time (GIRFT) with a view to decreasing levels of morbidity and mortality in patients following surgical procedures and reducing costs for the NHS.
- Professional Clinical Practice Guidelines & Resources. The BBA publishes a number of professional Clinical Practice Guidelines within the Resources section of its website. In this financial year, the BBA released a Position Statement on Bonfires and Fireworks, a Steam Inhalation flyer with LSEBN as well as three Burn Injury Prevention flyers with BAPRAS, BSSH, RCEM, RSPA and RCSEd on Avoiding Injury whilst in Self Isolation, Halloween/Bonfire Night and Autumn Injuries.
- 'The Burn Game'. Together with Birmingham City University (BCU) and Focus Games, the BBA's educational board game called "The Burns Game" continues to be of interest to health care practitioners dealing with burns. The game aims at supporting training in emergency burn

care for frontline healthcare professionals by presenting key information about acute burns management in an engaging and interactive format.

- Research Special Interest Group (SIG). The Research SIG continues to promote and support research in all aspects of burn care and the prevention of burn injuries. Representatives from Research Centres share ideas and offer advice on current research proposals and projects. The BBA Research SIG is recognised by the NIHR as a peer review group.
- Education and Support over Covid-19. In the absence of an annual conference, the BBA collaborated with BAPRAS to deliver a webinar entitled "Burns Management during Covid Pandemic" on 18.6.20. The webinar was well-attended and a link to the webinar recording is available to members in the members area of the website. A number of resources are also available to the membership to include the British Psychological Society's guidance for professionals' wellbeing and a BBA Trustees' Consensus Statement on Burns Theatre Cases. The BBA also organised a webinar for Nurses on 19.8.20 entitled "Sharing Covid Experiences in Burn Care". 80 participants registered for the webinar and Covid-19 challenges in burns ITU, paediatrics, outreach and in the burns unit were discussed.
- Therapists Special Interest Group (SIG). The Burn Therapist SIG met virtually in September 2020 and discussed a broad range of topics to include rehabilitation prescriptions, network updates, OT/Physio competencies, complex case discussions, feedback on online educational material and the impact of Covid.
- Collaboration to Support Burn Care in Low and Middle Income Countries (LMICs). The BBA has appointed a representative to sit on the BFirst Committee to enable BBA collaboration in burns education for LMICs. Together with BAPRAS, BFirst, and ReSurge Africa, the BBA collaborated in the delivery of five webinars as follows: Improving Outcomes of Burns Care in LMICs – Acute Burns on 18.7.20 and Rehabilitation, Reconstruction and Prevention on 8.8.20; Immediate Assessment of the Burn Injury on 18.9.20; The First Week of a Patient with a Major Burn Injury on 16.10.20 and Managing Burn Metabolism on 20.11.20. Links to the webinar recordings are available in the members area of the BBA website.
- Website and Social Media. The BBA's website includes information to educate the public, support patients and inform organisations in managing the burn injured patient. There is a calendar of events relating to burn care and a 'Members Area' for private content. The website supports the BBA's aims of disseminating knowledge in the field of prevention and promoting and supporting education, research and standards in the delivery of burn care. The BBA's Twitter feed has over 1,750 followers.
- Media Campaigns. The BBA has given a number of interviews in the media to educate the public on burn prevention to include advice on fireworks and burn care. The BBA participated in a media campaign in collaboration with BAPRAS and BSSH urging that households are cautious in organising home fireworks displays due to Covid restrictions. The BBA also joined

the National Fire Chiefs Council to warn families of the dangers of holding firework displays at home over Bonfire Night.

- Grants. As travel was curtailed due to COVID-19 restrictions, a travel grant awarded the previous year was sadly returned to the BBA due to the recipient being unable to travel. The BBA encourages collaboration and exchange of ideas with overseas institutions to further research, practice and improve outcomes in burns care and looks forward to receiving new travel applications from members when travel restrictions are lifted. A Research into Methods of Preventing Burn Injuries in the Home Grant was awarded in support of a collaborative project to evaluate the feasibility of occupational therapy led burns prevention educational sessions with older adults in community group settings.

The BBA changed its legal status to a charitable incorporated organisation (CIO) and on 6th February 2020, the new CIO was entered on the Register of Charities with the registered Charity number 1187794. Assets were transferred from the unincorporated charity to the CIO on 1st April 2020 and the unincorporated charity was closed. The CIO has a new constitution and the aims and objectives are based on those of the unincorporated charity.

Financial Review

The BBA's financial year is 8 months to bring it back to the BBA's normal year end date of 30th November following last year's financial year extension to 16 months to fall in line with the date of the transfer of assets to the CIO. It should be noted that figures for the previous financial year cannot be used as a direct comparison to figures listed for the financial year to 30th November 2020 as they equate to 16 months of activity rather than 8 months. The Covid-19 pandemic necessitated the postponement of the BBA/ISBI Joint Conference and the cancellation of all EMSB courses from March 2020 to July 2021. Income therefore includes membership subscriptions of £16,750, for 9 months from April to December 2020 compared to £29,478 for the previous 16-month period. Other income from the previous financial year included £218,765 for educational activity and as the majority of the year's education has been curtailed, this income was not received in the year to 30th November 2020 with income totalling £20,360 compared to £257,510 the previous year. Expenditure was similarly reduced during the financial year and totalled £52,122 compared to £289,307 the previous year. This was largely due to the reduction of face-to-face educational activity, with expenditure mostly comprising overheads, leading to a loss of £31,762 on the Association's charitable activities. The Association's investments are earmarked as restricted funds with investment income being used to support the Margaret Miller Travel Grant for Nurses. Despite the worldwide COVID pandemic and the recession within the financial world, the value of the BBA's investments has risen by £9,103. This has reduced the overall loss incurred by the Association to £22,659 and has brought the total funds carried forward to £515,970 on 30th November 2020.

The BBA's Risk Assessment Register lists potential risks, potential impact, steps and actions taken to mitigate risk as well as the likelihood, impact and timing of the risk. The Risk Register is reviewed annually.

Reserves Policy & Going Concern

Reserves are held as a contingency to enable the Association to continue to function following exceptional adverse events e.g. if the Annual Conference or EMSB courses were cancelled or failed, or if the Association experienced a dramatic decline in its membership. A reserve is also held to fund future expenditure related to the stated aims and purpose of the Association i.e. education, prevention, standards and research into burn injury.

The Association's reserves policy is to retain a minimum of 12 months normal operating expenditure as free reserves (those not held as restricted or endowment funds). On 30 November 2020, retained free reserves amounted to £228,233 which is approximately 4.6 years expenditure, based on the current year. The Association's reserves policy had been to retain a minimum of 12 months normal operating expenditure up until 30th November 2017. This was increased the following year to 24 months to help ensure the Association's long-term financial viability but following further consideration, it has been agreed to reduce the reserves policy back to 12 months on the understanding that should the reserve drop below 12 months operating expenditure, the Trustees would review the delivery of the annual conference and consider alternative methods such as a virtual or hybrid format.

The Covid 19 pandemic and the "lock-down", travel restrictions and social distancing measures introduced by Government necessitated the cancellation of EMSB courses from March 2020 to July 2021. The joint BBA/ISBI 2020 Annual Conference was postponed and will now be held virtually in June 2021. The lost revenue from the cancellation of these activities has had an ongoing impact on the Association's income stream but it is anticipated that the EMSB courses will restart in the Autumn and that a modest surplus will be made from the 2021 joint BBA/ISBI Conference. Further online events are planned to generate income and other fundraising activities are being considered. Subscription income has continued to be received from the membership.

Whilst minimal income generating activity has occurred, costs are at a minimum and the member of staff provided by BAPRAS via an SLA has been placed on part-time furlough. The Trustees are confident that sufficient reserves are in place to enable the Association to function for two to three years if no further income is received. The Association has applied for a grant from the VTCT Foundation to develop an online educational platform. The grant application has been tentatively approved and the Trustees anticipate that the platform will generate income within two to three years, as well as helping to fulfil the charity's aims and objectives.

Trustees are mindful of the multidisciplinary nature of the BBA's membership which as well as doctors, comprises nurses and AHPs and subscription fees for the BBA are kept at a low level to ensure affordability and promote loyalty.

Plans for the future

- Education. The Association will continue its educational activities by organising meetings and courses and promoting the Burns Game to raise standards in burn care throughout the UK and

Ireland. A grant has been awarded to develop an e-platform to deliver a new set of educational material

- Research. The Association is keen to maintain its central role in the strategic leadership of burns research in the UK. To this end, it will continue its work as an NIHR peer review group and as a Founder Member, will continue to support the Scar Free Foundation's establishment of two major centres for burns research in the UK and the Centre for Conflict Wound Research and its mission "To achieve scar free healing within a generation and transform the lives of those affected by disfiguring conditions".
- Standards. The BBA will continue to play an active role in raising awareness of burn injury and its sequelae and in setting the standards of care required of the NHS.
- Membership Benefits. The Board of Trustees are determined to improve the benefits provided to members by supporting their educational needs and strengthening the voice and role of the Association in burn care.
- Website, Social Media and Communications. The Association plans to continue to develop its website and social media presence. The Communications Sub-Committee's aim is to support the website, social media and enquiries from the media and the public.
- Governance. The Association will continue to review its governance structures to ensure that the BBA works effectively and safely within the recommended framework established by the Charity Commission. The Association's assets were transferred to the CIO on 1st April 2020 and the unincorporated charity was closed when contracts with BAPRAS, ANZBA and Focus Games which were held in trust by the unincorporated charity were formally assigned to the CIO.
- Administrative Structure. The Association will continue to focus on developing a robust in-house administrative service capable of supporting the needs and requirements of the organisation in the years ahead. The development of an administrative database commissioned to support the membership and the EMSB courses is almost complete.

Structure, Governance & Management

Governing Document

The British Burn Association is a charitable incorporated organisation with a constitution of a charitable incorporated organisation with voting members other than its Trustees, registered in England and Wales on 6 February 2020.

Related Parties & Relationships with Other Organisations

- British Association of Plastic Reconstructive & Aesthetic Surgeons (BAPRAS). The BBA has an SLA agreement with BAPRAS to employ a member of staff to deliver administrative support.
- Scar Free Foundation (SFF). The BBA is a Founder Member of the SFF (previously known as The Healing Foundation).
- Focus Games. The BBA has a licence agreement with Focus Games for a ten year period from 27th May 2016 to manufacture, promote, distribute and sell "The Burns Game".

Statement of responsibilities of the Board of Trustees

The Board of Trustees is responsible for preparing the Trustees' report and accompanying financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Board of Trustees to prepare annual financial statements that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, giving a true and fair view, the Board of Trustees should follow best practice, i.e.:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Board of Trustees is responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The Board of Trustees is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Independent Examiner

Noelia Serrano was appointed as the Charity's independent examiner during the year and has expressed her willingness to continue in that capacity.

Approved by the Board of Trustees on **11th May 2021** and signed on their behalf by

Yvonne Wilson – Chair

Independent examiner's report

To the members of

British Burn Association

I report to the trustees on my examination of the accounts of the British Burn Association for the period ended 30 November 2020.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO'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

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

- 1 Accounting records were not kept in respect of the CIO as required by section 130 of the 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; or

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.

Name: Noelia Serrano, FCA

Address: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: 31 August 2021

British Burn Association

Statement of financial activities (incorporating an income and expenditure account)

For the period ended 30 November 2020

		8 month period ended 30 November 2020			16 month period ended 31 March 2020
	Note	Endowment £	Restricted £	Unrestricted £	Total £
Income from:					
Subscriptions & merchandising	3	–	–	16,750	16,750
Donations		–		150	150
Charitable activities					
Conference and course fees	4	–	–	(360)	(360)
Burns educational game		–	–	5	5
Investments	5	–	3,326	489	3,815
Total income		–	3,326	17,034	20,360
Expenditure on:					
Charitable activities	6	–	2,474	49,648	52,122
Total expenditure		–	2,474	49,648	52,122
Net expenditure before net gains on investments		–	852	(32,614)	(31,762)
Net gains on investments	11	9,103	–	–	9,103
Net movement in funds	17a	9,103	852	(32,614)	(22,659)
Reconciliation of funds:					
Total funds brought forward		136,513	141,269	260,847	538,629
Total funds carried forward		145,616	142,121	228,233	538,629

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17a to the financial statements.

The comparative figures for the period to 31 March 2020 are for the old charity.

British Burn Association

Balance sheet

As at 30 November 2020

		30 November 2020	31 March 2020
	Note	£	£
Fixed assets:			
Investments	11	145,616	136,513
		<u>145,616</u>	<u>136,513</u>
Current assets:			
Debtors	12	2,224	1,903
Cash at bank and in hand		427,058	472,302
		<u>429,282</u>	<u>474,205</u>
Liabilities:			
Creditors: amounts falling due within one year	13	58,928	72,089
		<u>58,928</u>	<u>72,089</u>
Net current assets		<u>370,354</u>	<u>402,116</u>
Total net assets	16a	<u>515,970</u>	<u>538,629</u>
The funds of the charity:			
Endowment funds		145,616	136,513
Restricted income funds		142,121	141,269
Unrestricted general funds		228,233	260,847
Total charity funds	17a	<u>515,970</u>	<u>538,629</u>

Approved by the trustees on 11th May 2021 and signed on their behalf by

Yvonne Wilson – Chair

1 Accounting policies

a) Statutory information

The British Burn Association converted from a charity to a Charitable Incorporated Organisation ('CIO'), with the assets, liabilities and activities transferring to the CIO as at 1 April 2020. The new CIO was registered with the Charity Commission in England & Wales on 6 Feb 2020, number 1187794. The registered office and operational address is 35-43 Lincoln's Inn Fields, London, WC2A 3PE.

b) Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

All the assets, liabilities, and activities of the British Burn Association transferred from the charity, registration number 260167, to the CIO uninterrupted as at 1 April 2020. The accounts have been prepared using merger accounting. All comparative figures shown relate to the old charity.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The Covid 19 pandemic and the "lock-down" measures introduced by Government have necessitated the cancellation of EMSB courses from March 2020 to July 2021 and the postponement of the joint BBA/ISBI Annual Conference to 2021. The lost revenue from these activities will impact the Association's income stream over the next year however, the Trustees are confident that sufficient reserves are in place to enable the Association to function for at least two to three years if no further income is received.

In all other respects the activities of the BBA have continued uninterrupted and are expected to do so for the foreseeable future.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1 Accounting policies (continued)

e) Income

Income is recognised when the CIO has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Donations and gifts are included in full in the Statement of Financial Activities when receivable. Intangible income and gifts in kind are not included unless they represent goods or services which would have otherwise been purchased, in which case they are valued and brought in as income and the appropriate expenditure.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

The endowment fund is classed as a permanent endowment and comprises the capital provided from the original donation, plus accumulated unrealised gains or losses on the underlying investments. Income generated by the fund is allocated to a restricted income fund.

h) 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 includes attributable VAT, which cannot be recovered.

- Expenditure on charitable activities includes the costs of delivering EMSB courses, conferences, research grants, the educational tool and other activities undertaken to further the purposes of the charity, and their associated support costs
- Governance costs include the management of the charity's assets, organisational management and compliance with constitutional and statutory requirements.

i) Grants payable

Grants payable are made to third parties in furtherance of the CIO's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Support costs comprise administrative support provided under the SLA with BAPRAS and other office and overhead costs. These are allocated in full to the charitable activity.

1 Accounting policies (continued)**k) Listed investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The CIO does not acquire put options, derivatives or other complex financial instruments.

l) Debtors

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

m) 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.

n) Creditors and provisions

Creditors and provisions are recognised where the CIO 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.

o) Financial instruments

With the exception of the listed investments described above the CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Detailed comparatives for the statement of financial activities

	16 month period ended 31 March 2020			
	Endowment £	Restricted £	Unrestricted £	Total £
Income from:				
Subscriptions & merchandising	–	–	29,495	29,495
Donations	–	500	–	500
Charitable activities:				
Conference and course fees	–	–	218,765	218,765
Burns educational game	–	–	52	52
Investment income	–	5,604	3,094	8,698
Total income	–	6,104	251,406	257,510
Expenditure on:				
Charitable activities	–	12,544	276,763	289,307
Total expenditure	–	12,544	276,763	289,307
Net income before gains on investments	–	(6,440)	(25,357)	(31,797)
Net gains on investments	2,132	–	–	2,132
Net income and net movement in funds	2,132	(6,440)	(25,357)	(29,665)
Total funds brought forward	134,381	147,709	286,204	568,294
Total funds carried forward	136,513	141,269	260,847	538,629

3 Subscriptions & merchandising

	8 month period ended 30 November 2020		16 month period ended 31 March 2020	
	Unrestricted £	Total £	Unrestricted £	Total £
Merchandising income	–	–	17	17
Subscriptions	16,750	16,750	29,478	29,478
Total	16,750	16,750	29,495	29,495

All income from subscriptions and merchandising in both periods is unrestricted.

4 Conference and course fees

	8 month period ended 30 November 2020		16 month period ended 31 March 2020	
	Unrestricted £	Total £	Unrestricted £	Total £
Annual & other conference fees	–	–	127,778	127,778
EMSB course fees	(360)	(360)	90,987	90,987
Total	(360)	(360)	218,765	218,765

Due to the cancellation of EMSB courses as a result of Covid-19, the income was negative in the period as a result of refunds. All conference and course fee income in both periods is unrestricted.

5 Income from investments

	8 month period ended 30 November 2020			16 month period ended 31 March 2020		
	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Bank and other interest	3,326	489	3,815	5,604	3,094	8,698
Total	3,326	489	3,815	5,604	3,094	8,698

6 Costs of charitable activities

	8 month period ended 30 November 2020			16 month period ended 31 March 2020
	Restricted £	Unrestricted £	Total £	Total £
Annual & other conference expenses	–	1,000	1,000	118,365
EMSB expenses	–	764	764	44,910
Research grants and prizes	2,474	250	2,724	18,320
Unused travel grant returned	–	(666)	(666)	–
Support costs				
SLA BAPRAS	–	34,916	34,916	71,436
Website, office costs and subscriptions	–	8,604	8,604	27,878
Bank charges and miscellaneous	–	283	283	936
	2,474	45,151	47,625	281,845
Governance Costs				
Independent examination and accountancy fees	–	4,497	4,497	4,140
Executive Committee and trustee expenses	–	–	–	3,322
Total expenditure on charitable activities	2,474	49,648	52,122	289,307

All costs of charitable activities in the period to 31 March 2020 were unrestricted, except £12,544 within research grants and prizes for restricted travel grants (see note 17b).

7 Net (expenditure) for the year

This is stated after charging / (crediting):

	8 month period ended 30 November 2020 £	16 month period ended 31 March 2020 £
Independent examiner's remuneration (excluding VAT):		
Independent examiner fee	3,000	2,950

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

No staff were employed by the charity in either accounting period.

One individual employed by BAPRAS services the BBA. Costs are included as part of the SLA expenses in note 6.

The charity trustees were neither paid nor received any other benefits from employment with the charity in the period (March 2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (March 2020: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs relating to attendance at meetings of the trustees. No such costs were incurred during the period as all meetings were held remotely. (March 2020: £516 incurred by 3 members)

9 Related party transactions

There are no related party transactions to disclose for the period ending 30 November 2020 (March 2020: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

10 Taxation

The CIO is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Listed investments

	30 November 2020 £	31 March 2020 £
Fair value at the start of the year	136,513	134,381
Net gain on change in fair value	9,103	2,132
Fair value at the end of the year	145,616	136,513
Investments comprise:		
	2020 £	2020 £
UK Common investment funds	145,616	136,513

Notes to the financial statements

For the period ended 30 November 2020

12 Debtors

	30 November 2020 £	31 March 2020 £
Prepayments	2,224	1,883
Accrued income	–	20
	2,224	1,903

13 Creditors: amounts falling due within one year

	30 November 2020 £	31 March 2020 £
Other creditors	–	1,678
Accruals	5,100	6,775
Deferred income (note 14)	53,828	63,636
	58,928	72,089

14 Deferred income

Deferred income comprises course fees received in advance, and for the period to 31 March 2020, membership subscriptions received in advance relating to the period April to December 2020.

	Membership Subscriptions £	Course and conference Fees £	30 November 2020 £	Membership Subscriptions £	Course and conference Fees £	31 March 2020 £
Balance at the beginning of the year	15,540	48,096	63,636	–	34,330	34,330
Amount released to income in the	(15,540)	–	(15,540)	–	(34,330)	(34,330)
Amount deferred in the year	–	5,732	5,732	15,540	48,096	63,636
Balance at the end of the year	–	53,828	53,828	15,540	48,096	63,636

15 Financial instruments

	30 November 2020 £	31 March 2020 £
Financial assets measured at fair value through profit and loss		
Investments	145,616	136,513

16a Analysis of net assets between funds (current period)

	Endowment £	Restricted £	General unrestricted £	Total funds £
Investments	145,616	–	–	145,616
Net current assets	–	142,121	228,233	370,354
Net assets at 30 November 2020	145,616	142,121	228,233	515,970

16b Analysis of net assets between funds (prior period)

	Endowment £	Restricted £	General unrestricted £	Total funds £
Investments	136,513	–	–	136,513
Net current assets	–	141,269	260,847	402,116
Net assets at 31 March 2020	136,513	141,269	260,847	538,629

17a Movements in funds (current period)

	Transferred from charity 1 April 2020 £	Income & gains £	Expenditure & losses £	At 30 November 2020 £
Endowment funds:				
Margaret Miller Fund	136,513	9,103	–	145,616
Total endowment funds	136,513	9,103	–	145,616
Restricted funds:				
Miller Research Fund	79,866	64	(2,474)	77,456
Margaret Miller Fund	60,903	3,262	–	64,165
Laing Essay Prize Fund	500	–	–	500
Total restricted funds	141,269	3,326	(2,474)	142,121
General funds	260,847	17,034	(49,648)	228,233
Total unrestricted funds	260,847	17,034	(49,648)	228,233
Total funds	538,629	29,463	(52,122)	515,970

Purposes of endowment funds

The Margaret Miller Endowment Fund was started by a donation of £125,000 classed as a permanent endowment, given to the charity to generate income to pay for travel expenses for nurses. This is done through the Margaret Miller Restricted Fund. The fund was transferred to the CIO on 1 April 2020.

Purposes of restricted funds

The Research Fund was started by a donation of £125,000, given to the charity to be used on a specific project into research into prevention of burns, together with accumulated income arising from investment of this fund.

The Margaret Miller Restricted Fund represents accumulated unspent income arising from the permanent endowment. This fund pays for travel expenses for nurses.

The Laing Essay Prize fund represents a donation of £500 given to make the 2020 award. This was due to take place at the 2020 BBA/ISBI joint conference, but as the conference was postponed will now take place in 2021.

All restricted funds were transferred to the CIO on 1 April 2020 and any restrictions in place preserved.

17b Movements in funds (prior year – predecessor charity)

As per note 1d, assets and liabilities from the charity to the new CIO of the same name were transferred on 1 April 2020.

	At 1 December 2018 £	Income & gains £	Expenditure & losses £	At 31 March 2020 £
Endowment Funds				
Margaret Miller Fund	134,381	2,132	–	136,513
Total endowment funds	134,381	2,132	–	136,513
Restricted funds:				
Miller Research Fund	92,035	–	(12,169)	79,866
Margaret Miller Fund	55,674	5,604	(375)	60,903
Laing Essay Prize Fund	–	500	–	500
Total restricted funds	147,709	6,104	(12,544)	141,269
General funds	286,204	251,406	(276,763)	260,847
Total unrestricted funds	286,204	251,406	(276,763)	260,847
Total funds	568,294	259,642	(289,307)	538,629

The narrative to explain the purpose of each fund is given at the foot of the note above.