

Charity Number: 1187794

British Burn Association

Unaudited report and financial statements
For the year ended 30 November 2021

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For the year ended 30 November 2021

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British Burn Association

Reference and administrative information

For the year ended 30 November 2021

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 38–43 Lincoln's Inn Fields
London
WC2A 3PE

Board of Trustees

Yvonne Wilson	Chair
Kayvan Shokrollahi	Deputy Chair & Communications Lead
Andrew Williams	Secretary & Education Chair
Odhran Shelley	Treasurer
Simon Booth	Research Chair from 15.6.21
Victoria Dudman	Prevention Chair to 15.6.21; Fundraising Chair from 15.6.21
Nadeem Khwaja	Prevention Chair from 15.6.21
Nicole Lee	
Preetha Muthayya	Overseas Chair from 5.10.22
Ascanio Tridente	Co-opted Trustee from 17.1.22

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1 Calthorpe Road
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80 Cheapside
London
EC2V 6DZ

Independent Examiner Noelia Serrano
Sayer Vincent LLP
Chartered Accountants
Invicta House, 108–114 Golden Lane
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The Board of Trustees presents their report and the financial statements for the year ended 30 November 2021.

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.

Yvonne Wilson	Chair
Kayvan Shokrollahi	Deputy Chair & Communications Lead
Andrew Williams	Secretary & Education Chair
Odhran Shelley	Treasurer
Simon Booth	Research Chair from 15.6.21
Victoria Dudman	Prevention Chair to 15.6.21; Fundraising Chair from 15.6.21
Nadeem Khwaja	Prevention Chair from 15.6.21
Nicole Lee	
Preetha Muthayya	Overseas Chair from 5.10.22
Ascanio Tridente	Co-opted Trustee from 17.1.22

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;
- 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 2021 with the International Society for Burn Injuries (ISBI). The Association's Annual Conference was due to be held jointly in Birmingham with the International Society for Burn Injuries in August 2020. The conference was postponed to 14 – 17 June 2021 due to the COVID-19 pandemic, and was held virtually. There was an international Faculty and due to the different time-zones across the world, each session was repeated three times with different moderators. A virtual trade exhibition was held for the duration of the conference. 699 delegates were in attendance and the meeting was well received with high quality presentations throughout and the facility for delegates to access the presentations online following the conference for a limited time-period. The AB Wallace Memorial Lecture entitled "The Next Steps" was delivered by Professor Naiem Moimen, Honorary Professor at the University of Birmingham and Consultant Plastic and Burn Surgeon at University Hospital Birmingham and Birmingham Children's Hospital. The Annual General Meeting of the Association was held on 15.6.22 where the winner of the Laing Essay Prize, generously donated by Ms Jennifer Laing, daughter of James Ellsworth Laing, was announced to the members by Ms Laing.
- 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. Five face to face Covid-aware EMSB courses were organised between September and November 2021 and measures were introduced to ensure that Covid specific health and safety procedures were in place as per Government guidelines. Candidates who had booked onto one of the cancelled courses were offered places on a first refusal basis. To strengthen the delivery of the EMSB course into the future, the process for Faculty selection and progression was debated by EMSB Senate and changes in this area are in the process of being implemented. To strengthen the administrative process underlying the organisation of the courses, the BBA had 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 and will resume 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.

- Education. The BBA received a generous grant of £20,000 from the VTCT Foundation to develop an educational platform to capture educational content on burn care and host downloadable resources to be made available for burns units in the UK and abroad. The Association supported an online educational forum for the European Club for Paediatric Burns held on 4.12.20. The afternoon comprised free papers and guest speakers on interesting topics related to paediatric burn care.
- Prevention and National Burn Awareness Day. The BBA Prevention Committee ran its seventh National Burn Awareness Day on 13th October 2021, 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. 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. The BBA Trustees have engaged with the GIRFT process and have suggested significant adjustments to the proposed report in an effort to ensure that continued optimum care is delivered to burn patients across the regions.

- Professional Clinical Practice Guidelines & Resources. The BBA publishes a number of professional Clinical Practice Guidelines and prevention information posters within the Resources section of its website. In this financial year, the BBA released a Position Statement on Control and Legislation of Fireworks, a warning about steam inhalation and scalds over the winter period, and together with the Pre-Hospital SIG, advised Care of Burns in Scotland (COBIS) regarding its STOP First Aid for Burns and Scalds poster within its patient resources section. A regional drive had taken place by the Prevention SIG to display the Staying Safe posters in GP surgeries and schools.
- '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.
- Collaboration to Support Burn Care in Low and Middle Income Countries (LMICs). The BBA has established an Overseas Committee and 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 seven webinars as follow: Fluid Circulation Support in Burn Injury on 15.1.21; Medications in Burn Patients on 19.2.21; How to Manage a Failing Burn Wound on 26.3.21; Frailty and Management of the Elderly on 21.5.21; The Abdomen following Burn Injury on 1.10.21; and Immune Changes following Burn Injury on 19.11.21. Links to the webinar recordings are available in the members area of the BBA website.
- 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.
- Nurses SIG. The Nurses SIG reviewed the carbon footprint of wound dressings and collated information on recyclable products and packaging to encourage companies to produce recyclable material.

- Psychosocial SIG. The Psychosocial SIG created a guidance document entitled “Schema for Scoring Standards H.02.B and H.02.C” with the aim of enhancing standardisation in the use of these scoring systems across services. The SIG formed a subgroup to focus on making recommendations related to the psychological support offered to BIRT members and developed a document describing the aims and membership information of the SIG.
- Therapists SIG. The Burn Therapist SIG met virtually on 7.7.21 and discussed a broad range of topics to include rehabilitation prescriptions, national therapy competencies, Covid recovery and complex case discussions.
- Pre-Hospital SIG. The Pre-Hospital SIG collaborated with St George's University Hospital with a view to delivering a symposium for second year graduates on burn care the following year. The SIG is in the process of developing a Burns Management course in pre-hospital trauma care for first responders.
- 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 1,950 followers.
- Support over Covid-19. A number of resources are 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.
- 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, burn care and the Netflix series Squid Game's honeycomb challenge. Advice had also been given to ITV's Emmerdale on a burn story for one of the main characters.
- Grants. As travel was curtailed due to COVID-19 restrictions, no new applications were received for travel grants. The BBA encourages collaboration and exchange of ideas with overseas institutions to further research, practice and improve outcomes in burns care and with travel restrictions having been lifted, looks forward to receiving new travel applications from members. A Research Grant to either allow small projects to be completed or to pump-prime projects and a Research into Methods of Preventing Burn Injuries in the Home Grant are available to BBA members by application.

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 back to 12 months following last year's shortened financial period of 8 months to bring the year end date back to the 30th November following the creation of 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 2021 as they equate to 8 months of activity rather than 12 months. The Covid-19 pandemic necessitated the postponement of the BBA/ISBI Joint Conference from 2020 to 2021 and the cancellation of all EMSB courses from March 2020 to July 2021. The BBA/ISBI Joint Conference was held in June 2021 and was cost-neutral for the Association. Five EMSB courses were held from September to November 2021 and this income, together with membership subscriptions formed the majority of the Association's unrestricted income.

The BBA was awarded a generous grant of £20,000 by the VTCT Foundation to build an educational platform. Although these funds boosted the Association's income, their classification as "restricted", prohibits their use for the general day to day running of the Association. Expenditure for the previous 8 month period to 30.11.20 totalled £52,122 and extrapolating this to the next 12 months should have totalled £78,233. However, the BBA Manager was furloughed on a part-time basis through the BAPRAS SLA to help preserve the Association's funds whilst activity was reduced. Participation in the furlough scheme supported the reduction of expenditure to £71,923.

The Association's investments are earmarked as endowment funds with investment income being restricted and used to support the Margaret Miller Travel Grant for Nurses. The COVID pandemic and the recession within the financial world, limited the growth of the BBA's investments which rose by £285. A loss of £10,270 would have been made without the VTCT Foundation Grant which enabled the Association to make an overall surplus on the year of £9,730. The total funds of the Association increased from £515,970 to £525,700 by 30 November 2021.

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). 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. On 30 November 2021, retained free reserves amounted to £215,582 which is approximately 3 years expenditure, based on the current year.

Although the joint conference was an educational success, it did not generate income for the Association. The potential lost revenue from the conference and the EMSB courses impacted the Association's income stream but the Trustees were confident that sufficient reserves were in place to enable the Association to function for at least two to three years if no further income was received. It should be noted that had the Association planned to run its own conference in face to face format in 2020, the deposit for venue hire and other facilities would have been forfeited due to the Covid pandemic, leading to significant losses being made. The Trustees acknowledge that ISBI carried the financial risk and bore the loss of a substantial deposit for the original venue booked for 2020.

The relaxation of the rules surrounding the Covid pandemic towards the latter part of 2021 has enabled 5 Covid-aware EMSB courses to be held between September and November 2021 and for income to start being generated. The curtailment of the EMSB course over the Covid lock-down period has created an extensive waiting list for the course which is a training requirement for the plastics surgical specialty and an attendance recommendation for burn service staff within the BBA Burn Care Standards Document. Plans are being put in place to hold additional EMSB courses in the coming year to meet the backlog of demand and raise income for the Association. The BBA Manager was furloughed from November 2020 to September 2021 on a part-time basis by BAPRAS as part of the SLA to help decrease expenditure in view of the reduced activity over the financial year. The Annual Conference will be held in hybrid format in Bristol in May 2022 and the Trustees anticipate that the activities of the BBA will return to normal in the coming year with the continued use of online meeting facilities.

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

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 and tenders for the project development are being considered. This resource will offer additional value for BBA members and the potential to grow paid memberships as well as the ability to charge non-members for access to high-value content to help ensure the Association's financial viability into the future. The BBA Trustees have met with a number of platform providers to discuss project development.
- 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 Communication Director's role 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 year. 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 5 May 2022 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 British Burn Association for the year ended 30 November 2021.

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:

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

The accounts do not accord with those records; or

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.

Signed:

Name: Noelia Serrano FCA

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

Date: 9 June 2022

British Burn Association

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

For the year ended 30 November 2021

					Year ended 30 November 2021 Total £	8 month period ended 30 November 2020 Total £
	Note	Endowment £	Restricted £	Unrestricted £		
Income from:						
Subscriptions & merchandising	3	–	–	21,812	21,812	16,750
Donations		–	–	25	25	150
Charitable activities						
Conference and course fees	4	–	–	35,452	35,452	(360)
Educational platform		–	20,000	–	20,000	–
Burns educational game		–	–	–	–	5
Investments	5	–	4,044	35	4,079	3,815
Total income		–	24,044	57,324	81,368	20,360
Expenditure on:						
Charitable activities	6	–	1,948	69,975	71,923	52,122
Total expenditure		–	1,948	69,975	71,923	52,122
Net income/(expenditure) before net gains on investments		–	22,096	(12,651)	9,445	(31,762)
Net gains on investments	11	285	–	–	285	9,103
Net movement in funds	17a	285	22,096	(12,651)	9,730	(22,659)
Reconciliation of funds:						
Total funds brought forward		145,616	142,121	228,233	515,970	538,629
Total funds carried forward		145,901	164,217	215,582	525,700	515,970

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.

British Burn Association

Balance sheet

As at 30 November 2021

	Note	£	2021 £	£	2020 £
Fixed assets:					
Investments	11		145,901		145,616
			<u>145,901</u>		<u>145,616</u>
Current assets:					
Debtors	12	4,001		2,224	
Cash at bank and in hand		415,431		427,058	
		<u>419,432</u>		<u>429,282</u>	
Liabilities:					
Creditors: amounts falling due within one year	13	39,633		58,928	
				<u>58,928</u>	
Net current assets			<u>379,799</u>		<u>370,354</u>
Total net assets	16a		<u><u>525,700</u></u>		<u><u>515,970</u></u>
The funds of the charity:					
Endowment funds			145,901		145,616
Restricted income funds			164,217		142,121
Unrestricted general funds			215,582		228,233
Total charity funds	17a		<u><u>525,700</u></u>		<u><u>515,970</u></u>

Approved by the trustees on 5 May 2022 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 November 2020 accounts were prepared using merger accounting.

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 had necessitated the cancellation of EMSB courses from March 2020 to July 2021 and the postponement of the joint BBA/ISBI Annual Conference from 2020 to August 2021. Although the joint conference was an educational success, it did not generate income for the Association. The lost revenue from the conference and the EMSB courses impacted the Association's income stream but the Trustees were confident that sufficient reserves were in place to enable the Association to function for at least two to three years if no further income was received.

The relaxation of the rules surrounding the Covid pandemic towards the latter part of 2021 enabled 5 Covid-aware EMSB courses to be held between September and November 2021 and for income to start being generated. The curtailment of the EMSB course over the Covid lock-down period has created an extensive waiting list for the course which is a training requirement for the plastics surgical specialty and an attendance recommendation for burn service staff within the BBA Burn Care Standards Document. Plans are being put in place to hold additional EMSB courses in the coming year to meet the backlog of demand and raise income for the Association. The BBA Manager was furloughed from November 2020 to September 2021 on a part-time basis by BAPRAS as part of the SLA to help decrease expenditure in view of the reduced activity over the financial year. The Annual Conference will be held in hybrid format in Bristol in May 2022 and the Trustees anticipate that the activities of the BBA will return to normal in the coming year with the continued use of online meeting facilities.

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

	8 month period ended 30 November 2020			
	Endowment £	Restricted £	Unrestricted £	Total £
Income from:				
Subscriptions & merchandising	–	–	16,750	16,750
Donations	–	–	150	150
Charitable activities:				
Conference and course fees	–	–	(360)	(360)
Burns educational game	–	–	5	5
Investment income	–	3,326	489	3,815
Total income	–	3,326	17,034	20,360
Expenditure on:				
Charitable activities	–	2,474	49,648	52,122
Total expenditure	–	2,474	49,648	52,122
Net income before gains on investments	–	852	(32,614)	(31,762)
Net gains on investments	9,103	–	–	9,103
Net income and net movement in funds	9,103	852	(32,614)	(22,659)
Total funds brought forward	136,513	141,269	260,847	538,629
Total funds carried forward	145,616	142,121	228,233	515,970

3 Subscriptions & merchandising

	Year ended 30 November 2021		8 month period ended 30 November 2020	
	Unrestricted £	Total £	Unrestricted £	Total £
Subscriptions	21,812	21,812	16,750	16,750
Total	<u>21,812</u>	<u>21,812</u>	<u>16,750</u>	<u>16,750</u>

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

4 Conference and course fees

	Year ended 30 November 2021		8 month period ended 30 November 2020	
	Unrestricted £	Total £	Unrestricted £	Total £
Annual & other conference fees	1,907	1,907	–	–
EMSB course fees	33,545	33,545	(360)	(360)
Total	<u>35,452</u>	<u>35,452</u>	<u>(360)</u>	<u>(360)</u>

Due to the cancellation of EMSB courses as a result of Covid-19, income was negative in 2020 due to refunds.

5 Income from investments

	Year ended 30 November 2021			8 month period ended 30 November 2020		
	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Bank and other interest	4,044	35	4,079	3,326	489	3,815
Total	<u>4,044</u>	<u>35</u>	<u>4,079</u>	<u>3,326</u>	<u>489</u>	<u>3,815</u>

Notes to the financial statements

For the year ended 30 November 2021

6 Costs of charitable activities

			Year ended 30 November 2021 Total £	8 month period ended 30 November 2020 Total £
	Restricted £	Unrestricted £		
Annual & other conference expenses	–	505	505	1,000
EMSB expenses	–	11,705	11,705	764
Research grants and prizes	1,948	65	2,013	2,724
Unused travel grant returned	–	–	–	(666)
Support costs				
SLA BAPRAS	–	41,569	41,569	34,916
Website, office costs and subscriptions	–	10,915	10,915	8,604
Bank charges and miscellaneous	–	936	936	283
	1,948	65,695	67,643	47,625
Governance Costs				
Independent examination and accountancy fees	–	4,280	4,280	4,497
Executive Committee and trustee expenses	–	–	–	–
Total expenditure on charitable activities	1,948	69,975	71,923	52,122

All costs of charitable activities in the period to 30 November 2020 were unrestricted except £2,474 within research grants and prizes for restricted research grants (see note 17b).

Notes to the financial statements

For the year ended 30 November 2021

7 Net income for the year

This is stated after charging / (crediting):

	2021 £	2020 £
Independent examiner's remuneration (excluding VAT):		
Independent examiner fee	3,150	3,000

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 (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (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. (2020: £nil)

9 Related party transactions

There are no related party transactions to disclose for the year ending 30 November 2021 (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

	2021 £	2020 £
Fair value at the start of the year	145,616	136,513
Net gain on change in fair value	285	9,103
Fair value at the end of the year	145,901	145,616
Investments comprise:		
	2021 £	2020 £
UK Common investment funds	145,901	145,616

Notes to the financial statements

For the year ended 30 November 2021

12 Debtors

	2021 £	2020 £
Prepayments	2,966	2,224
Accrued income	1,035	–
	4,001	2,224

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	9,258	5,100
Deferred income (note 14)	30,375	53,828
	39,633	58,928

14 Deferred income

Deferred income comprises course fees received in advance and membership subscriptions received in advance.

	Membership Subscriptions £	Course and conference Fees £	2021 £	Membership Subscription £	Course and conference Fees £	2020 £
Balance at the beginning of the year	–	53,828	53,828	15,540	48,096	63,636
Amount released to income in the	–	(53,828)	(53,828)	(15,540)	–	(15,540)
Amount deferred in the year	50	30,325	30,375	–	5,732	5,732
Balance at the end of the year	50	30,325	30,375	–	53,828	53,828

15 Financial instruments

	2021 £	2020 £
Financial assets measured at fair value through profit and loss		
Investments	145,901	145,616

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

	Endowment £	Restricted £	General unrestricted £	Total funds £
Investments	145,901	–	–	145,901
Net current assets	–	164,217	215,582	379,799
Net assets at 30 November 2021	145,901	164,217	215,582	525,700

Notes to the financial statements

For the year ended 30 November 2021

16b Analysis of net assets between funds (prior 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

17a Movements in funds (current year)

	At 30 November 2020 £	Income & gains £	Expenditure & losses £	At 30 November 2021 £
Endowment funds:				
Margaret Miller Fund	145,616	285	–	145,901
Total endowment funds	145,616	285	–	145,901
Restricted funds:				
Miller Research Fund	77,456	9	(1,448)	76,017
Margaret Miller Fund	64,165	4,035	–	68,200
VTCT Foundation grant Educational Platform	–	20,000	–	20,000
Laing Essay Prize Fund	500	–	(500)	–
Total restricted funds	142,121	24,044	(1,948)	164,217
General funds	228,233	57,324	(69,975)	215,582
Total unrestricted funds	228,233	57,324	(69,975)	215,582
Total funds	515,970	81,653	(71,923)	525,700

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.

VTCT Foundation grant Educational Platform represents a grant of £20,000 from the VTCT Foundation to develop an educational platform to capture educational content on burn care and host downloadable resources to be made available for burns units in the UK and abroad.

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 was made in 2021.

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

Notes to the financial statements

For the year ended 30 November 2021

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 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

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