

Charity Number: 1187794

# British Burn Association

Unaudited report and financial statements

For the year ended 30 November 2023

Contents

For the year ended 30 November 2023

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## British Burn Association

### Reference and administrative information

For the year ended 30 November 2023

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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

|                    |                                                                         |
|--------------------|-------------------------------------------------------------------------|
| Odhran Shelley     | Chair                                                                   |
| Kayvan Shokrollahi | Deputy Chair & Communications Director                                  |
| Victoria Dudman    | Secretary & Fundraising Chair                                           |
| Nikolaos Arkoulis  | Treasurer from 18.4.24. Full Trustee from 4.4.24, co-opted from 1.1.24. |
| Andrew Williams    | Treasurer & Education Chair to 1.1.24                                   |
| Simon Booth        | Research Chair                                                          |
| Emily Huddleston   |                                                                         |
| Nicole Lee         | Prevention Chair                                                        |
| Preetha Muthayya   | Trustee to 21.6.23. Overseas Chair                                      |
| Laura Shepherd     |                                                                         |
| Brendan Sloan      |                                                                         |
| Ascanio Tridente   | From 21.6.23.                                                           |
| Sankhya Sen        | Co-opted Trustee from 1.1.24                                            |
| Claire Black       | Co-opted Trustee from 4.4.24                                            |

**Bankers** Lloyds  
1 Calthorpe Road  
Edgbaston  
Birmingham  
B15 1QL  
  
16 Market Place,  
Oldham  
Lancashire  
OL1 1JG

#### Independent Examiner

Noelia Serrano  
c/o Sayer Vincent LLP  
Chartered Accountants  
110 Golden Lane  
London  
EC1Y 0TG

## **British Burn Association**

### **Reference and administrative information**

**For the year ended 30 November 2023**

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|                |                                                                     |
|----------------|---------------------------------------------------------------------|
| <b>Bankers</b> | CCLA Investment<br>Management<br>80 Cheapside<br>London<br>EC2V 6DZ |
|----------------|---------------------------------------------------------------------|

## Board of Trustees' annual report

### For the year ended 30 November 2023

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The Board of Trustees presents their report and the financial statements for the year ended 30 November 2023.

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 ten 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.

|                    |                                                                         |
|--------------------|-------------------------------------------------------------------------|
| Odhran Shelley     | Chair                                                                   |
| Kayvan Shokrollahi | Deputy Chair & Communications Director                                  |
| Victoria Dudman    | Secretary & Fundraising Chair                                           |
| Nikolaos Arkoulis  | Treasurer from 18.4.24. Full Trustee from 4.4.24, co-opted from 1.1.24. |
| Andrew Williams    | Treasurer & Education Chair to 1.1.24                                   |
| Simon Booth        | Research Chair                                                          |
| Emily Huddleston   |                                                                         |
| Nicole Lee         | Prevention Chair                                                        |
| Preetha Muthayya   | Trustee to 21.6.23. Overseas Chair                                      |
| Laura Shepherd     |                                                                         |
| Brendan Sloan      |                                                                         |
| Ascanio Tridente   | From 21.6.23.                                                           |
| Sankhya Sen        | Co-opted Trustee from 1.1.24                                            |
| Claire Black       | Co-opted Trustee from 4.4.24                                            |

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 year ended 30 November 2023

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- 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 2023. The Association's Annual Conference was held at the Royal College of Surgeons in Ireland, Dublin on 20<sup>th</sup> – 23<sup>rd</sup> June 2023. The meeting commenced with a Consensus Day on 20<sup>th</sup> June attracting 74 delegates where Fluid Resuscitation, TENS, Enzymatic Debridement and Scar Management were discussed with a view to achieving national consensus. Scientific sessions and trade exhibitions followed on 21<sup>st</sup> to 23<sup>rd</sup> June and delegate numbers to include invited participants, totalled 329 plus 19 virtual attendees. The Meeting was well received with high quality presentations throughout. The AB Wallace Memorial Lecture entitled "Past, Present and Future of Burn Care in the Digital Age" was delivered by Mr Ken Dunn, Medical Director of the International Burn Injury Database and GIRFT and NCIP Clinical Lead for Burns and Plastic Surgery. Mr Dunn is a recently retired Consultant and past-Director of the Manchester Burns and Plastic Surgery Service. A number of prizes were awarded, including the Laing Essay Prize, Best Poster prizes, and Best Oral Presentation prizes including the first prize generously donated by Scars, Burns and Healing Journal.
- Emergency Management of Severe Burns (EMSB). Fifteen EMSB candidate courses were organised during the reporting period to meet demand following the cessation of courses over the Covid 19 pandemic. An Instructor Course was also organised to support Faculty progression and replace Faculty who retired over the Covid period. 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 a requirement for

plastic surgery training and is used as a performance indicator in the country's National Burn Care Standards.

- Education. The BBA developed 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 development phase has concluded and the Platform is currently being tested. The VTCT Foundation's generous grant of £20,000, awarded to the BBA in 2021 was used to develop the platform.
- Prevention and National Burn Awareness Day. The BBA Prevention Committee supported the Children's Burn Trust and Burn Services across the UK in running the ninth National Burn Awareness Day on 11th October 2023. The theme was hot water bottle scalds and activities included the launch of the "Hector the Hot Water Bottle – Hot Water Bottle Safety" YouTube video ([https://www.youtube.com/watch?v=QdngG5GX\\_EQ](https://www.youtube.com/watch?v=QdngG5GX_EQ)) as well as adult hot water safety advice through the "Hot Water Burns Like Fire" poster. 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.

The Prevention SIG's lobbying of Government regarding nitrous oxide cold burn injuries was a great success and has seen nitrous oxide being categorised as a class B drug.

The SIG has supported an NHS England surgical fire reduction educational programme to raise staff awareness of fire risk and chemical injury treatment. An e-bike and scooter campaign is currently underway to raise awareness and support the introduction of an Electrical Safety Bill relating to the danger of lithium batteries.

- National Burn Care Standards Review. The BBA's National Standards for Provision & Outcomes in Adult & Paediatric Burn Care first released in 2018, was updated under the leadership of Odhran Shelley (BBA Chair) and Peter Drew (past-BBA Chair) and managed by Peter Saggars (NHS England). The Burn Standards Review Group (BSRG) included MDT representation from the whole geography of specialised burn care in Great Britain and Ireland. 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. To maintain a focus on burn care, the Standards exclude general standards and policies that apply to the whole of the NHS, for example in Infection Control and Safeguarding. 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.

- 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.
- 'The Burns 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 in an ex-officio capacity on the BFirst Committee to enable BBA collaboration in burns education for LMICs. Together with BAPRAS, BFirst, and ReSurge Africa, the BBA had collaborated in the delivery of a number of webinars which are available for viewing on the BBA members area of the 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 waste management and money saving opportunities relating to items such as recycling dressings and anticipate that their findings will make a change to practice. A Burns Nursing WhatsApp Group had been established across the country to enable nurses to obtain advice and guidance on local nursing issues to promote best practice in Burns. Plans were in place to organise a training day to support nurses in giving oral presentations and participating in research.
- Psychosocial SIG. The Psychosocial SIG met three times over the year and held its second CPD day for psychological professionals working clinically in burns. Topics included the new burns HealthTalk module, considering ethnicity in burns psychology services, the roles of psychological flexibility and self-compassion, psychosocial screening, transition and pain and the use of virtual reality. The education day was well received and the SIG plans to make it an annual event to fill the gap in CPD opportunities for psychologists working in burns. The SIG contributed to the update of the Burns Care Standards and continued to share clinical practice, offering professional support to its members, promoting clinical and service development, encouraging research activity, and maintaining established links with the Centre for Appearance Research. The SIG reviewed the psychology staffing levels document, promoted and supported activities by burn care charities and shared resources and patient

information. Dr Laura Shepherd guest edited a special issue of the European Burns journal entitled "Enhancing Psychosocial Burns Care" with a number of the articles being authored by members of the Psychosocial SIG.

- Therapists SIG. The Burn Therapist SIG held an educational day in Birmingham on 3<sup>rd</sup> March 2023 entitled "Research Participation for Burn Therapists". Topics included leading and participating in research alongside clinical practice, the Delphi study to gain expert consensus on chest physiotherapy management of ventilated smoke inhalation injuries, the SMOOTH AND BOSS-2 studies and the Global Burns Research Prioritisation project. The SIG met at the Dublin Conference to discuss current burn therapy issues and contributed to the national Scars Consensus discussion on 20<sup>th</sup> June 2023. A third meeting was held virtually on 21<sup>st</sup> November 2023 and the agenda included network updates, BBA presentations, BBA Standards and peer review to include the rehabilitation prescription and scoping of therapy services as well as global burns research priorities. The SIG keeps a Burns Therapist Database which includes practitioners' services details and this was updated over the course of the year.
- Pre-Hospital SIG. The Pre-Hospital SIG's work on developing a Burns Management course in pre-hospital trauma care for first responders based on the BBA / RCSEd's Faculty of Pre-Hospital Care Consensus Document entitled "Management of Burns in Pre-Hospital Trauma Care", is almost complete.
- Anaesthetics and Critical Care SIG. This new SIG was formed at the AGM on 21<sup>st</sup> June 2023 on the closure of the Association of Burns and Reconstructive Anaesthetists. The SIG's remit is to allow reciprocal support and exchange of views and information amongst anaesthesia and critical care colleagues involved in the care of burns patients, and collaborating in the areas of audit, quality improvement, research, education and innovation.
- 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 X/Twitter feed has over 2,300 followers.
- Support over Covid-19 and Beyond. 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. The BBA met with Metropolitan Policy Intelligence Officers to advise on attacks with corrosive substances with regard to data and the patient perspective. The BBA is also supporting the development of COBRA, a documentary film about a boy who was burnt in Brazil with a view to inspiring patients and raising awareness of the importance of burn prevention.

- Grants. The BBA encourages collaboration and exchange of ideas with overseas institutions to further research, practice and improve outcomes in burns care and travel applications are invited from members. Research Grants 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.

## Financial Review

The BBA's financial position has improved over the financial year with a record number of EMSB courses being held to meet the increased demand following the cessation of courses over the Covid-19 pandemic. The Dublin Conference was a great educational and financial success and membership numbers have increased as new members joined the group membership scheme. The Association's investments remained stable with a good income received from investments. Overall, a healthy surplus was made, boosting the Association's total funds carried forward. 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 2023, retained free reserves amounted to £329,632 which is approximately 1.2 years expenditure, based on the current year.

The BBA finances are in a healthy state with good income streams from the Annual Conference, the EMSB courses and the membership subscriptions.

The Dublin 2023 conference attracted an excellent number of attendees and was a great educational and financial success. A joint conference with the International Society for Burn Injuries (ISBI) is planned for August 2024 and the Association is responsible for 30% of the conference finances and will receive 30% of any surplus. A record number of EMSB courses were held in 2022/23 to meet the increased demand for the course due to its cancellation over the Covid pandemic. The demand for the course is now returning to pre-pandemic levels and a steady income stream is anticipated for the coming year. The BBA's membership numbers continue to rise with the introduction of the Anaesthetics and Critical Care SIG in response to the generous donation from ABRA. The advent of the Group Membership scheme has also encouraged new

members to join in 2024 and the scheme now includes four burn services. The development of the Educational Platform and its content is a new initiative led by the Education Chair with the potential to create a new income stream for the Association in the longer term.

The Statement of Financial Activities shows that a surplus was made on the year to 30<sup>th</sup> November 2023 and 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. The Educational Platform, developed using a generous grant from VTCT Foundation is almost complete and is at testing phase. 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.
- 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 and Partner 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. The BBA has updated the National Standards for Provision & Outcomes In Adult & Paediatric Burn Care and the new document covers the entire burn care pathway, listing standards which are essential for high-quality care and identifying examples of good practice, aiming for equitable provision of burn care to be ensured for patients and their families across the country.
- 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 Deputy Chair and Communications 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.

- 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 BBA Trustees are responsible for the employment and oversight of staff, but at present there are no directly employed staff as this has been delegated via an arrangement with BAPRAS, who employs one staff member on the BBA's behalf. 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.

The BBA changed its legal status to a charitable incorporated organisation (CIO) and on 6<sup>th</sup> 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 1<sup>st</sup> 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.

### 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 and Partner 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 27<sup>th</sup> May 2016 to manufacture, promote, distribute and sell "The Burns Game".
- Australian and New Zealand Burn Association (ANZBA). The BBA has a licence agreement with ANZBA for a five year period from 1<sup>st</sup> September 2021 to deliver the Emergency Management of Severe Burns (EMSB) Course in the British Isles.

### Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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 trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

## **Independent Examiner**

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

The trustees' annual report has been approved by the trustees on 27 June 2024 and signed on their behalf by

Odhran Shelley – Chair

## **Independent examiner's report**

**To the members of**

**British Burn Association**

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## **Independent examiner's report to the trustees 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 2023.

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**

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

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 Charity/CIO as required by section 130 of the Act.
- 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

## **Independent examiner's report**

**To the members of**

**British Burn Association**

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**4** The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities. 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, 110 Golden Lane, London, EC1Y 0TG

12 September 2024

# British Burn Association

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

For the year ended 30 November 2023

|                                                                | Note | Endowment<br>£ | Restricted<br>£ | Unrestricted<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|----------------------------------------------------------------|------|----------------|-----------------|-------------------|--------------------|--------------------|
| <b>Income from:</b>                                            |      |                |                 |                   |                    |                    |
| Subscriptions & merchandising                                  | 3    | –              | –               | 23,636            | <b>23,636</b>      | 22,636             |
| Donations                                                      |      |                |                 |                   |                    |                    |
| Association of Burns and<br>Reconstructive Anaesthetists       |      | –              | –               | 16,490            | <b>16,490</b>      | –                  |
| Small donations                                                |      | –              | –               | 447               | <b>447</b>         | 200                |
| Charitable activities                                          |      |                |                 |                   |                    |                    |
| Conference and course fees                                     | 4    | –              | –               | 289,977           | <b>289,977</b>     | 208,390            |
| Donations for Prizes                                           |      | –              | 500             | –                 | <b>500</b>         | 500                |
| Burns educational game                                         |      | –              | –               | 5                 | <b>5</b>           | 13                 |
| Investments                                                    | 5    | –              | 6,587           | 10,567            | <b>17,154</b>      | 6,236              |
| <b>Total income</b>                                            |      | <b>–</b>       | <b>7,087</b>    | <b>341,122</b>    | <b>348,209</b>     | <b>237,975</b>     |
| <b>Expenditure on:</b>                                         |      |                |                 |                   |                    |                    |
| Charitable activities                                          | 6    | –              | 19,401          | 257,972           | <b>277,373</b>     | 202,756            |
| <b>Total expenditure</b>                                       |      | <b>–</b>       | <b>19,401</b>   | <b>257,972</b>    | <b>277,373</b>     | <b>202,756</b>     |
| <b>Net income before net gains/(losses)<br/>on investments</b> |      | <b>–</b>       | <b>(12,314)</b> | <b>83,150</b>     | <b>70,836</b>      | <b>35,219</b>      |
| Net gains/(losses) on investments                              | 11   | 3,824          | –               | –                 | <b>3,824</b>       | (17,164)           |
| <b>Net movement in funds</b>                                   | 17a  | <b>3,824</b>   | <b>(12,314)</b> | <b>83,150</b>     | <b>74,660</b>      | <b>18,055</b>      |
| <b>Reconciliation of funds:</b>                                |      |                |                 |                   |                    |                    |
| Total funds brought forward                                    |      | 128,737        | 168,536         | 246,482           | <b>543,755</b>     | 525,700            |
| <b>Total funds carried forward</b>                             |      | <b>132,561</b> | <b>156,222</b>  | <b>329,632</b>    | <b>618,415</b>     | <b>543,755</b>     |

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 2023**

|                                                | Note | £              | 2023<br>£             | £              | 2022<br>£             |
|------------------------------------------------|------|----------------|-----------------------|----------------|-----------------------|
| <b>Fixed assets:</b>                           |      |                |                       |                |                       |
| Investments                                    | 11   |                | <u>132,561</u>        |                | <u>128,737</u>        |
|                                                |      |                | <b>132,561</b>        |                | <b>128,737</b>        |
| <b>Current assets:</b>                         |      |                |                       |                |                       |
| Debtors                                        | 12   | 6,232          |                       | 4,854          |                       |
| Cash at bank and in hand                       |      | <u>510,398</u> |                       | <u>437,370</u> |                       |
|                                                |      | <b>516,630</b> |                       | <b>442,224</b> |                       |
| <b>Liabilities:</b>                            |      |                |                       |                |                       |
| Creditors: amounts falling due within one year | 13   | <u>30,776</u>  |                       | <u>27,206</u>  |                       |
| <b>Net current assets</b>                      |      |                | <u><b>485,854</b></u> |                | <u><b>415,018</b></u> |
| <b>Total net assets</b>                        | 16a  |                | <u><b>618,415</b></u> |                | <u><b>543,755</b></u> |
| <b>The funds of the charity:</b>               |      |                |                       |                |                       |
| Endowment funds                                |      |                | 132,561               |                | 128,737               |
| Restricted income funds                        |      |                | 156,222               |                | 168,536               |
| Unrestricted general funds                     |      |                | <u>329,632</u>        |                | <u>246,482</u>        |
| <b>Total charity funds</b>                     | 17a  |                | <u><b>618,415</b></u> |                | <u><b>543,755</b></u> |

Approved by the trustees on 27 June 2024 and signed on their behalf by

Odhran Shelley – 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.

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 BBA finances are in a healthy state with good income streams from the Annual Conference, the EMSB courses and the membership subscriptions.

The Dublin 2023 conference attracted an excellent number of attendees and was a great educational and financial success. A joint conference with the International Society for Burn Injuries (ISBI) is planned for August 2024 and the Association is responsible for 30% of the conference finances and will receive 30% of any surplus. A record number of EMSB courses were held in 2022/23 to meet the increased demand for the course due to its cancellation over the Covid pandemic. The demand for the course is now returning to pre-pandemic levels and a steady income stream is anticipated for the coming year. The BBA's membership numbers continue to rise with the introduction of the Anaesthetics and Critical Care SIG in response to the generous donation from ABRA. The advent of the Group Membership scheme has also encouraged new members to join in 2024 and the scheme now includes four burn services. The development of the Educational Platform and its content is a new initiative led by the Education Chair with the potential to create a new income stream for the Association in the longer term.

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

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the net reporting period

**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**

|                                               | Endowment<br>£ | Restricted<br>£ | Unrestricted<br>£ | 2022<br>Total<br>£ |
|-----------------------------------------------|----------------|-----------------|-------------------|--------------------|
| Income from:                                  |                |                 |                   |                    |
| Subscriptions & merchandising                 | -              | -               | 22,636            | 22,636             |
| Donations                                     | -              | -               | 200               | 200                |
| Charitable activities:                        |                |                 |                   |                    |
| Conference and course fees                    | -              | -               | 208,390           | 208,390            |
| Donations for Prizes                          | -              | 500             | -                 | 500                |
| Burns educational game                        | -              | -               | 13                | 13                 |
| Investment income                             | -              | 4,319           | 1,917             | 6,236              |
| <b>Total income</b>                           | -              | 4,819           | 233,156           | 237,975            |
| <b>Expenditure on:</b>                        |                |                 |                   |                    |
| Charitable activities                         | -              | 500             | 202,256           | 202,756            |
| <b>Total expenditure</b>                      | -              | 500             | 202,256           | 202,756            |
| <b>Net income before gains on investments</b> | -              | 4,319           | 30,900            | 35,219             |
| Net losses on investments                     | (17,164)       | -               | -                 | (17,164)           |
| <b>Net income and net movement in funds</b>   | (17,164)       | 4,319           | 30,900            | 18,055             |
| Total funds brought forward                   | 145,901        | 164,217         | 215,582           | 525,700            |
| <b>Total funds carried forward</b>            | 128,737        | 168,536         | 246,482           | 543,755            |

**3 Subscriptions & merchandising**

|                      | Unrestricted<br>£ | 2023<br>Total<br>£ | Unrestricted<br>£ | 2022<br>Total<br>£ |
|----------------------|-------------------|--------------------|-------------------|--------------------|
| Merchandising income | 84                | 84                 | 401               | 401                |
| Subscriptions        | 23,552            | 23,552             | 22,235            | 22,235             |
| <b>Total</b>         | 23,636            | 23,636             | 22,636            | 22,636             |

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

**4 Conference and course fees**

|                                  | Unrestricted<br>£ | 2023<br>Total<br>£    | Unrestricted<br>£ | 2022<br>Total<br>£ |
|----------------------------------|-------------------|-----------------------|-------------------|--------------------|
| Annual & other conference fees   | 174,273           | <b>174,273</b>        | 120,326           | 120,326            |
| EMSB course fees                 | 115,704           | <b>115,704</b>        | 88,064            | 88,064             |
| Total conference and course fees | <u>289,977</u>    | <u><b>289,977</b></u> | <u>208,390</u>    | <u>208,390</u>     |

All income from conferences and courses in both periods is unrestricted.

**5 Income from investments**

|                         | Restricted<br>£ | Unrestricted<br>£ | 2023<br>Total<br>£   | Restricted<br>£ | Unrestricted<br>£ | 2022<br>Total<br>£ |
|-------------------------|-----------------|-------------------|----------------------|-----------------|-------------------|--------------------|
| Bank and other interest | 6,587           | 10,567            | <b>17,154</b>        | 4,319           | 1,917             | 6,236              |
| Total                   | <u>6,587</u>    | <u>10,567</u>     | <u><b>17,154</b></u> | <u>4,319</u>    | <u>1,917</u>      | <u>6,236</u>       |

**6 Costs of charitable activities**

|                                              | Restricted<br>£      | Unrestricted<br>£     | 2023<br>Total<br>£    | 2022<br>Total<br>£ |
|----------------------------------------------|----------------------|-----------------------|-----------------------|--------------------|
| Annual & other conference expenses           | –                    | 126,134               | <b>126,134</b>        | 81,739             |
| Educational Platform                         | 18,901               | –                     | <b>18,901</b>         | –                  |
| EMSB expenses                                | –                    | 49,520                | <b>49,520</b>         | 44,984             |
| EMSB PayPal charges                          | –                    | 2,291                 | <b>2,291</b>          | 2,007              |
| Research grants and prizes                   | 500                  | 3,272                 | <b>3,772</b>          | 2,468              |
| <b>Support costs</b>                         |                      |                       |                       |                    |
| SLA BAPRAS                                   | –                    | 60,195                | <b>60,195</b>         | 54,629             |
| Website, office costs and subscriptions      | –                    | 10,504                | <b>10,504</b>         | 11,541             |
| Bank charges and miscellaneous               | –                    | 1,124                 | <b>1,124</b>          | 628                |
|                                              | <u>19,401</u>        | <u>253,040</u>        | <u><b>272,441</b></u> | <u>197,996</u>     |
| <b>Governance Costs</b>                      |                      |                       |                       |                    |
| Independent examination and accountancy fees | –                    | 4,900                 | <b>4,900</b>          | 4,560              |
| Executive Committee and trustee expenses     | –                    | 32                    | <b>32</b>             | 200                |
| Total expenditure on charitable activities   | <u><b>19,401</b></u> | <u><b>257,972</b></u> | <u><b>277,373</b></u> | <u>202,756</u>     |

All costs of charitable activities in the period to 30 November 2022 were unrestricted except £500 within research grants and prizes for the 2022 Oral Prize donated by SAGE. The £500 donation in 2023 relates to the 2023 Prize.

In the 2022 accounts PayPal charges were included within bank charges. The 2022 comparative figures have been restated above to show these as EMSB costs to be consistent with 2023.

**7 Net income for the year**

This is stated after charging / (crediting):

|                                                      | 2023<br>£ | 2022<br>£ |
|------------------------------------------------------|-----------|-----------|
| Independent examiner's remuneration (excluding VAT): |           |           |
| Independent examiner fee                             | 3,500     | 3,300     |

**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 (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £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. (2022: £nil)

**9 Related party transactions**

There are no related party transactions to disclose for the period ending 30 November 2023 (2022: 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**

|                                     | 2023<br>£ | 2022<br>£ |
|-------------------------------------|-----------|-----------|
| Fair value at the start of the year | 128,737   | 145,901   |
| Net gain/(loss) on fair value       | 3,824     | (17,164)  |
| Fair value at the end of the year   | 132,561   | 128,737   |

Investments comprise:

|                            | 2023<br>£ | 2022<br>£ |
|----------------------------|-----------|-----------|
| UK Common investment funds | 132,561   | 128,737   |

## Notes to the financial statements

For the year ended 30 November 2023

## 12 Debtors

|                | 2023<br>£    | 2022<br>£    |
|----------------|--------------|--------------|
| Prepayments    | –            | 1,459        |
| Accrued income | 6,232        | 3,395        |
|                | <b>6,232</b> | <b>4,854</b> |

## 13 Creditors: amounts falling due within one year

|                           | 2023<br>£     | 2022<br>£     |
|---------------------------|---------------|---------------|
| Accruals                  | 7,631         | 11,199        |
| Deferred income (note 14) | 23,145        | 16,007        |
|                           | <b>30,776</b> | <b>27,206</b> |

## 14 Deferred income

Deferred income comprises course fees received in advance.

|                                      | Membership<br>Subscription<br>£ | Course and<br>conference<br>Fees<br>£ | 2023<br>£ | Membership<br>Subscription<br>£ | Course and<br>conference<br>Fees<br>£ | 2022<br>£ |
|--------------------------------------|---------------------------------|---------------------------------------|-----------|---------------------------------|---------------------------------------|-----------|
| Balance at the beginning of the year | –                               | 16,007                                | 16,007    | 50                              | 30,325                                | 30,375    |
| Amount released to income in the     | –                               | (16,007)                              | (16,007)  | (50)                            | (30,325)                              | (30,375)  |
| Amount deferred in the year          | –                               | 23,145                                | 23,145    | –                               | 16,007                                | 16,007    |
| Balance at the end of the year       | –                               | 23,145                                | 23,145    | –                               | 16,007                                | 16,007    |

## 15 Financial instruments

|                                                                 | 2023<br>£ | 2022<br>£ |
|-----------------------------------------------------------------|-----------|-----------|
| Financial assets measured at fair value through profit and loss |           |           |
| Investments                                                     | 132,561   | 128,737   |

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

|                                | Endowment<br>£ | Restricted<br>£ | General<br>unrestricted<br>£ | Total funds<br>£ |
|--------------------------------|----------------|-----------------|------------------------------|------------------|
| Investments                    | 132,561        | –               | –                            | 132,561          |
| Net current assets             | –              | 156,222         | 329,632                      | 485,854          |
| Net assets at 30 November 2023 | 132,561        | 156,222         | 329,632                      | 618,415          |

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

|                                       | Endowment<br>£ | Restricted<br>£ | General<br>unrestricted<br>£ | Total funds<br>£ |
|---------------------------------------|----------------|-----------------|------------------------------|------------------|
| Investments                           | 128,737        | –               | –                            | 128,737          |
| Net current assets                    | –              | 168,536         | 246,482                      | 415,018          |
| <b>Net assets at 30 November 2022</b> | <b>128,737</b> | <b>168,536</b>  | <b>246,482</b>               | <b>543,755</b>   |

## 17a Movements in funds (current period)

|                                            | At 30<br>November<br>2022<br>£ | Income &<br>gains<br>£ | Expenditure &<br>losses<br>£ | At 30<br>November<br>2023<br>£ |
|--------------------------------------------|--------------------------------|------------------------|------------------------------|--------------------------------|
| <b>Endowment funds:</b>                    |                                |                        |                              |                                |
| Margaret Miller Fund                       | 128,737                        | 3,824                  | –                            | 132,561                        |
| <b>Total endowment funds</b>               | <b>128,737</b>                 | <b>3,824</b>           | <b>–</b>                     | <b>132,561</b>                 |
| <b>Restricted funds:</b>                   |                                |                        |                              |                                |
| Miller Research Fund                       | 76,619                         | 3,312                  | –                            | 79,931                         |
| Margaret Miller Fund                       | 71,917                         | 3,275                  | –                            | 75,192                         |
| VTCT Foundation grant Educational Platform | 20,000                         | –                      | (18,901)                     | 1,099                          |
| Prize Funds                                | –                              | 500                    | (500)                        | –                              |
| <b>Total restricted funds</b>              | <b>168,536</b>                 | <b>7,087</b>           | <b>(19,401)</b>              | <b>156,222</b>                 |
| <b>General funds</b>                       | <b>246,482</b>                 | <b>341,122</b>         | <b>(257,972)</b>             | <b>329,632</b>                 |
| <b>Total unrestricted funds</b>            | <b>246,482</b>                 | <b>341,122</b>         | <b>(257,972)</b>             | <b>329,632</b>                 |
| <b>Total funds</b>                         | <b>543,755</b>                 | <b>352,033</b>         | <b>(277,373)</b>             | <b>618,415</b>                 |

## 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.

Prize Funds represent donations received from SAGE to make Prizes. In 2022 £500 was awarded for the Oral Prize. A further £500 was awarded in 2023.

## 17b Movements in funds (prior year)

|                                            | At 30<br>November<br>2021<br>£ | Income &<br>gains<br>£ | Expenditure &<br>losses<br>£ | At 30<br>November<br>2022<br>£ |
|--------------------------------------------|--------------------------------|------------------------|------------------------------|--------------------------------|
| <b>Endowment Funds</b>                     |                                |                        |                              |                                |
| Margaret Miller Fund                       | 145,901                        | –                      | (17,164)                     | 128,737                        |
| <b>Total endowment funds</b>               | 145,901                        | –                      | (17,164)                     | 128,737                        |
| <b>Restricted funds:</b>                   |                                |                        |                              |                                |
| Miller Research Fund                       | 76,017                         | 602                    | –                            | 76,619                         |
| Margaret Miller Fund                       | 68,200                         | 3,717                  | –                            | 71,917                         |
| VTCT Foundation grant Educational Platform | 20,000                         | –                      | –                            | 20,000                         |
| Laing Essay Prize Fund                     | –                              | 500                    | (500)                        | –                              |
| <b>Total restricted funds</b>              | 164,217                        | 4,819                  | (500)                        | 168,536                        |
| <b>General funds</b>                       | 215,582                        | 233,156                | (202,256)                    | 246,482                        |
| <b>Total unrestricted funds</b>            | 215,582                        | 233,156                | (202,256)                    | 246,482                        |
| <b>Total funds</b>                         | 525,700                        | 237,975                | (219,920)                    | 543,755                        |

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