

Charity Number: 1187794

British Burn Association

Unaudited report and financial statements
For the year ended 30 November 2024

Contents

For the year ended 30 November 2024

Reference and administrative information	1
Board of Trustees' annual report	3
Independent examiner's report	12
Statement of financial activities (incorporating an income and expenditure account)	13
Balance sheet	14
Notes to the financial statements	15

British Burn Association

Reference and administrative information

For the year ended 30 November 2024

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	Nicole Lee	Chair from 20.8.24 & Prevention Chair
	Ascanio Tridente	Deputy Chair & Communications Director from 20.8.24
	Kayvan Shokrollahi	Deputy Chair & Communications Director to 20.8.24
	Odhran Shelley	Secretary from 20.4.25, Education Chair from 18.4.24 & Chair to 20.8.24
	Nikolaos Arkoulis	Treasurer from 18.4.24. Full Trustee from 4.4.24, co-opted from 1.1.24
	Simon Booth	Research Chair
	Emily Bridge	Trustee from 20.8.24
	Victoria Dudman	Secretary to 20.8.24 & Fundraising Chair
	Emily Huddleston	
	Laura Shepherd	
	Brendan Sloan	Overseas Chair from 20.8.24
	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	Independent Examiner	Farrah Kitabi c/o Sayer Vincent LLP Chartered Accountants 110 Golden Lane London EC1Y 0TG
	16 Market Place, Oldham Lancashire OL1 1JG	Bankers	CCLA Investment Management 80 Cheapside London EC2V 6DZ

The Board of Trustees presents their report and the financial statements for the year ended 30 November 2024.

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.

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 2024. The Association's Annual Conference was held jointly with the International Society for Burn Injuries (ISBI) at the International Convention Centre, Birmingham on 18th – 22nd August 2024. The meeting commenced on 18th August with Pre-Congress Workshops on Paediatric Burn Care, Nursing and Rehabilitation aimed at the burns multi-disciplinary team and the main scientific sessions and trade exhibition followed on 19th to 22nd August. Delegate numbers to include invited participants and exhibitors, totalled 1,174 with representation from 64 countries. The Meeting was well received with high quality presentations throughout. The AB Wallace Memorial Lecture entitled “Healing Patients and Teams” was delivered by Ms Jacky Edwards, Lead Nurse for North of England Burn Network, Clinical Lead for Surgical Wound Complications at the National Wound Care Strategy Programmes and Honorary Senior Lecturer at Cardiff University, and the Laing Essay Prize was awarded at the AGM.
- Emergency Management of Severe Burns (EMSB). During the reporting period, twelve EMSB candidate courses were organised and one Instructor Course to support Faculty progression. 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 continued 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 development phase has concluded and the Platform is currently being checked and 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 joined forces with the Children's Burn Trust in supporting Burn Services across the UK in running the tenth National Burn Awareness Day on 16th October 2024. The theme was once again hot water bottle scalds with information made available on both children and adult prevention. Activities included radio interviews and a slot on BBC Breakfast. 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 continued to lobby Government to introduce an Electrical Safety Bill relating to the danger of lithium batteries in e-scooter and bikes. This work had to be paused in the run-up to the election.

Following the BBA's support of the successful campaign to introduce firework safety legislation in Scotland, the BBA has joined a campaign with other charities, to support change in legislation for Fireworks in England. This work is ongoing.

The SIG Chair liaised with the Metropolitan Police on a proposed Government publication on acid attacks and has been in discussion with Network Rail to support a safety campaign film entitled "Don't Save Time and Cross the Track".

- National Burn Care Standards Review. The BBA's National Standards for Provision & Outcomes in Adult & Paediatric Burn Care first released in 2018 and updated in 2023 under the leadership of Odhran Shelley (BBA Chair) and Peter Drew (past-BBA Chair), continues to act as a benchmark for standards in burn care across the country. 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.
- National Outcome Measures in Adult and Paediatric Care. Under the leadership of Odhran Shelley and Peter Drew, (past-BBA Chairs), and managed by Peter Saggars, the Outcomes Committee of the BBA developed an update to the previous stand-alone editions of the National Outcome Measures document, published in 2012 and 2016 and the edition published in the Burn Care Standards 2018. The new document aims to provide a rational but aspirational set of burn care outcome measures to seek the very best for patients. The measures are aligned with domains in the NHS England Outcomes framework and many are matched within the NHSE Specialised Services Quality Dashboard. Some of the BBA Outcome Measures go further than those supported by NHSE, and reflect the different focus and purposes of the Association and NHSE. The document has been developed as a tool to compare performance across the burn services.
- 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. To increase the number of nursing oral presentations given at the BBA Conference and to raise the confidence of nursing staff, the Nurses SIG introduced opportunities for nurses to practise oral presentation and research skills with mentors and peer-review. A WhatsApp Group for nursing teams across the country continues to provide advice and guidance on local nursing issues and to promote best practice in burns.
- Psychosocial SIG. The Psychosocial SIG met three times over the year and held its third CPD day for psychological professionals working clinically in burns. Topics included burn injuries in people with learning disabilities or neurodevelopmental difficulties, lived experience research and co-production, conducting QI projects, the benefits of an inpatient art therapy group, service evaluation of the TRiM model, piloting a one-session intervention and carer support. The education day was well received and fills the gap in CPD opportunities for psychologists working in burns. The SIG contributed to the update of the BBA Outcome Measures document to ensure that the psychosocial aspects of burn care were included. The SIG 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 collated service information to establish a staffing benchmarking document, promoted and supported activities by burn care charities and shared resources and patient information. A Psychosocial SIG Steering Group was formed to support Dr Laura Shepherd in her development of an ACT-based early intervention for appearance-related concerns.
- Therapists SIG. The Burn Therapist SIG conducted a multi-service audit of therapy compliance with the BBA Standards of Physiotherapy & Occupational Therapy Practice in the Management of Burn Injured Adults & Children (2022). The audit was a useful exercise in

providing evidence for compliance with the Burn Care Standards and 50% of burn therapy services in the UK participated in the audit. The results showed a compliance of 88% across participating services, an improvement on the findings of the previous audit held in 2019. The SIG met in July in Birmingham to discuss therapy management following the application of Novosorb BTM. Therapists presented their experiences and the development of their treatment pathways and attendees discussed their experiences with a view to collaborating on an evidence-based nationally agreed framework. A working group with representatives from all the clinical networks convened online to discuss the formulation of a national therapy pathway based on current international evidence and the ongoing experiences of UK therapists. In September, members of the SIG held a Teams meeting with therapists in Ukraine to provide support and advise on burns therapy management of injured military personnel and civilians and shared teaching and learning resources. The SIG met online in November to discuss service updates from across the Networks and to enable therapists who presented at BBA/ISBI 2024 to share their work with the wider therapy group.

- 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", was paused whilst images for the course are sought. The SIG has built relationships with the fire and rescue services with a view to undertaking research into water choices for the cooling of burns.
- Anaesthetics and Critical Care SIG. This SIG is conducting a review of current clinical and research priorities in anaesthesia and critical care for burns, while continuing some important parallel research projects. As part of such endeavours, the SIG has conducted a study on fluid resuscitation practices led by Professor Ascanio Tridente, on the basis of data provided by all UK burns centres and units, via the burns care networks. The SIG plans to present and publish the findings, rely on the study to revisit the burns resus consensus paper, and undertake further analysis of data as necessary. The outcome would impact teaching and practice across the UK. The SIG has further established a 5-member sub-group, led by Professor Kathryn Puxty, supported by Dr Lia Paton, Dr Brendan Sloan, Dr Chris McGovern and Prof Tridente, and by an MSc Student, to develop a Delphi consensus process for research prioritisation in clinical care. Input from across all services was anticipated and warmly encouraged.
- 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 2,280 followers.

- Support for Professionals' Wellbeing. 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 BBC Radio Nottingham, Good Morning Britain, ITV This Morning and ITV Wales.
- 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 good number of EMSB courses being held to meet the ongoing demand for the course as a requirement for plastic surgery training and a performance indicator in the country's National Burn Care Standards. The joint BBA / ISBI Congress was a great educational and financial success with a record number of international delegates and exhibitors boosting the conference surplus. Membership numbers have continued to rise as new members joined the group membership scheme and the new Anaesthetics and Critical Care SIG. The Association's investments have increased in value with an increased income received. 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 2024, retained free reserves amounted to £397,722 which is approximately 1.5 years expenditure, based on the current year.

The BBA finances received a strong financial boost from the success of the joint Congress with ISBI, the continued running of the EMSB course and the growing level of membership subscriptions.

The joint Congress with ISBI attracted almost 1,000 delegates and the 30/70 split agreed (30% BBA / 70% ISBI), generated a good surplus to help support the Association in its activities going forward. The Brighton 2025 Conference has generated a good income from sponsorship and although it is not forecast to match the surplus of the joint conference with ISBI, there are sufficient funds in place to support the Association's workstreams in the coming year. The EMSB courses continue to sell out with a strong demand from trainees and staff working in the burns and emergency services. The BBA's membership numbers continue to rise steadily as hospital trusts sign up their staff to the Group Membership scheme and more anaesthetists and critical care specialists join the Association to participate in the new Anaesthetics and Critical Care SIG. There is much work to be done in developing the Educational Platform but when released, this will offer additional benefits and educational opportunities for BBA members, encouraging increased membership and the potential for income generation.

The Statement of Financial Activities shows that a surplus was made on the year to 30 November 2024 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's 2023 National Standards for Provision & Outcomes In Adult & Paediatric Burn Care 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. The 2024 National Outcome Measures in Adult and Paediatric Care will help burns services benchmark their outcomes with a view to raising standards in the provision of the best possible patient care.

- 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 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 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 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 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 adequate 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

Farrah Kitabi FCA DChA 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 12 May 2025 and signed on their behalf by

Nicole Lee
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 the year ended 30 November 2024

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 Accountants 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 CIO as required by section 130 of the Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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: Farrah Kitabi FCA DChA

Address: Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG

Date: 27 May 2025

British Burn Association

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

For the year ended 30 November 2024

	Note	Endowment £	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Income from:						
Subscriptions & merchandising	3	–	–	25,195	25,195	23,636
Donations						
Association of Burns and						
Reconstructive Anaesthetists		–	–	–	–	16,490
Small donations		–	–	2,000	2,000	447
Charitable activities						
Conference and course fees	4	–	–	291,998	291,998	289,977
Donations for Prizes		–	–	–	–	500
Burns educational game		–	–	–	–	5
Investments	5	–	7,851	13,672	21,523	17,154
Total income		–	7,851	332,865	340,716	348,209
Expenditure on:						
Charitable activities	6	–	1,099	264,775	265,874	277,373
Total expenditure		–	1,099	264,775	265,874	277,373
Net income before net gains on investments		–	6,752	68,090	74,842	70,836
Net gains on investments	11	7,484	–	–	7,484	3,824
Net movement in funds	17a	7,484	6,752	68,090	82,326	74,660
Reconciliation of funds:						
Total funds brought forward		132,561	156,222	329,632	618,415	543,755
Total funds carried forward		140,045	162,974	397,722	700,741	618,415

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 2024

	Note	£	2024 £	£	2023 £
Fixed assets:					
Investments	11		140,045		132,561
			<u>140,045</u>		<u>132,561</u>
Current assets:					
Debtors	12	166,397		6,232	
Cash at bank and in hand		509,901		510,398	
		<u>676,298</u>		<u>516,630</u>	
Liabilities:					
Creditors: amounts falling due within one year	13	115,602		30,776	
		<u>115,602</u>		<u>30,776</u>	
Net current assets			<u>560,696</u>		<u>485,854</u>
Total net assets	16a		<u><u>700,741</u></u>		<u><u>618,415</u></u>
The funds of the charity:					
Endowment funds			140,045		132,561
Restricted income funds			162,974		156,222
Unrestricted general funds			397,722		329,632
			<u>700,741</u>		<u>618,415</u>
Total charity funds	17a		<u><u>700,741</u></u>		<u><u>618,415</u></u>

Approved by the trustees on 12 May 2025 and signed on their behalf by

Nicole Lee
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 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 received a strong financial boost from the success of the joint Congress with ISBI, the continued running of the EMSB course and the growing level of membership subscriptions.

The joint Congress with ISBI attracted almost 1,000 delegates and the 30/70 split agreed (30% BBA/70% ISBI) generated a good surplus to help support the Association in its activities going forward. The Brighton 2025 Conference has generated a good income from sponsorship and although it is not forecast to match the surplus of the joint conference with ISBI, there are sufficient funds in place to support the Association's workstreams in the coming year. The EMSB courses continue to sell out with a strong demand from trainees and staff working in the burns and emergency services. The BBA's membership numbers continue to rise steadily as hospital trusts sign up their staff to the Group Membership scheme and more anaesthetists and critical care specialists join the Association to participate in the new Anaesthetics and Critical Care SIG. There is much work to be done in developing the Educational Platform but when released, this will offer additional benefits and educational opportunities for BBA members, encouraging increased membership and the potential for income generation.

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.

Notes to the financial statements

For the year ended 30 November 2024**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 £	Restricted £	Unrestricted £	2023 Total £
Income from:				
Subscriptions & merchandising	-	-	23,636	23,636
Donations	-	-	16,937	16,937
Charitable activities:				
Conference and course fees	-	-	289,977	289,977
Donations for Prizes	-	500	-	500
Burns educational game	-	-	5	5
Investment income	-	6,587	10,567	17,154
Total income	-	7,087	341,122	348,209
Expenditure on:				
Charitable activities	-	19,401	257,972	277,373
Total expenditure	-	19,401	257,972	277,373
Net income before gains on investments	-	(12,314)	83,150	70,836
Net losses on investments	3,824	-	-	3,824
Net income and net movement in funds	3,824	(12,314)	83,150	74,660
Total funds brought forward	128,737	168,536	246,482	543,755
Total funds carried forward	132,561	156,222	329,632	618,415

Notes to the financial statements

For the year ended 30 November 2024

3 Subscriptions & merchandising

	2024 Total £	2023 Total £
Merchandising income	68	84
Subscriptions	25,127	23,552
Total	25,195	23,636

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

4 Conference and course fees

	2024 Total £	2023 Total £
Annual & other conference fees	198,845	174,273
EMSB course fees	93,153	115,704
Total conference and course fees	291,998	289,977

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

5 Income from investments

	Restricted £	Unrestricted £	2024 Total £	Restricted £	Unrestricted £	2023 Total £
Bank and other interest	7,851	13,672	21,523	6,587	10,567	17,154

6 Costs of charitable activities

	Restricted £	Unrestricted £	2024 Total £	Restricted £	Unrestricted £	2023 Total £
Annual & other conference expenses	-	143,179	143,179	-	126,134	126,134
Educational Platform	1,099	857	1,956	18,901	-	18,901
EMSB expenses	-	35,168	35,168	-	49,250	49,250
EMSB PayPal charges	-	1,262	1,262	-	2,291	2,291
Research grants and prizes	-	1,522	1,522	500	3,272	3,772
Support costs						
SLA BAPRAS	-	59,560	59,560	-	60,195	60,195
Website, office costs and subscriptions	-	14,737	14,737	-	10,504	10,504
Bank charges and miscellaneous	-	1,590	1,590	-	1,124	1,124
	1,099	257,875	258,974	19,401	253,040	272,441
Governance Costs						
Independent examination and accountancy fees	-	5,065	5,065	-	4,900	4,900
Executive Committee and trustee expenses	-	1,835	1,835	-	32	32
Total expenditure on charitable activities	1,099	264,775	265,874	19,401	257,972	277,373

All costs of charitable activities in the period to 30 November 2023 were unrestricted except £18,901 spent on the Educational Platform and £500 within research grants and prizes for the 2023 Oral Prize donated by SAGE.

Notes to the financial statements

For the year ended 30 November 2024

7 Net income for the year

This is stated after charging / (crediting):

	2024 £	2023 £
Independent examiner's remuneration (excluding VAT):		
Independent examiner fee	3,700	3,500

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 (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Trustees' expenses represents the payment or reimbursement of travel, accommodation and subsistence costs relating to attendance at BBA conferences or meetings of the trustees. Five trustees were reimbursed a total of £1,485. (2023: £nil). Additional costs related to Executive meetings £452 (2023: £32) are paid directly by BBA.

9 Related party transactions

There are no related party transactions to disclose for the period ending 30 November 2024 (2023: 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

	2024 £	2023 £
Fair value at the start of the year	132,561	128,737
Net gain on fair value	7,484	3,824
Fair value at the end of the year	140,045	132,561
Investments comprise:		
	2024 £	2023 £
UK Common investment funds	140,045	132,561

Notes to the financial statements

For the year ended 30 November 2024

12 Debtors

	2024 £	2023 £
Prepayments	2,683	–
Accrued income	163,714	6,232
	166,397	6,232

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	92,542	7,631
Deferred income (note 14)	23,060	23,145
	115,602	30,776

14 Deferred income

Deferred income comprises course fees received in advance.

	2024 £	2023 £
Balance at the beginning of the year	23,145	16,007
Amount released to income in the	(23,145)	(16,007)
Amount deferred in the year	23,060	23,145
Balance at the end of the year	23,060	23,145

15 Financial instruments

	2024 £	2023 £
Financial assets measured at fair value through profit and loss		
Investments	140,045	132,561

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

	Endowment £	Restricted £	General unrestricted £	Total funds £
Investments	140,045	–	–	140,045
Net current assets	–	162,974	397,722	560,696
Net assets at 30 November 2024	140,045	162,974	397,722	700,741

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

	Endowment £	Restricted £	General unrestricted £	Total funds £
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

17a Movements in funds (current period)

	At 30 November 2023 £	Income & gains £	Expenditure & losses £	At 30 November 2024 £
Endowment funds:				
Margaret Miller Fund	132,561	7,484	–	140,045
Total endowment funds	132,561	7,484	–	140,045
Restricted funds:				
Miller Research Fund	79,931	4,279	–	84,210
Margaret Miller Fund	75,192	3,572	–	78,764
VTCT Foundation grant Educational Platform	1,099	–	(1,099)	–
Total restricted funds	156,222	7,851	(1,099)	162,974
General funds	329,632	332,865	(264,775)	397,722
Total unrestricted funds	329,632	332,865	(264,775)	397,722
Total funds	618,415	348,200	(265,874)	700,741

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 for 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 for the Oral Prize. In 2023, £500 was awarded for the Oral Prize. No award was made in 2024.

17b Movements in funds (prior year)

	At 30 November 2022 £	Income & gains £	Expenditure & losses £	At 30 November 2023 £
Endowment Funds				
Margaret Miller Fund	128,737	3,824	–	132,561
Total endowment funds	128,737	3,824	–	132,561
Restricted funds:				
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)	–
Total restricted funds	168,536	7,087	(19,401)	156,222
General funds	246,482	341,122	(257,972)	329,632
Total unrestricted funds	246,482	341,122	(257,972)	329,632
Total funds	543,755	352,033	(277,373)	618,415

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