Company Registration No. 07266955
Charity No. 1140616

British Association of Urological Nurses

Company Limited by Guarantee

Unaudited financial statements
For the year ended 31 March 2026

British Association of Urological Nurses
Company Limited by Guarantee
For the year ended 31 March 2026

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British Association of Urological Nurses
Company Limited by Guarantee
For the year ended 31 March 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2026

Reference and administrative details

Registered charity name	British Association of Urological Nurses
Charity number	1140616
Company number	07266955
Trustees	Pauline Bagnall {appointed 16/11/2020} Adele Brodie {resigned 17/11/25 } Kelly Kusinski {appointed 4/11/24} Deborah Victor {appointed 4/11/24} Elizabeth Rowland {appointed 4/11/24} Samantha McBeigh {appointed 4/11/24} Hannah Doyle {appointed 4/11/24} Laura Noble {appointed 17/11/25} Ktasl Kaur {appointed 17/11/25} Ameena Pradhan {Appointed 17/11/25} Kelly Leonard {appointed 29/11/2021} Carmen Hayes {resigned 22/01/26} Sarah Hillery {resigned 17/11/2025}
President	Emma Chappel (appointed President 4/11/24)
Secretary	Kelly Leonard
Registered office	71 Queen Victoria Street London England EC4V 4BE
Principle office	Fitwise Management Limited Blackburn House Seafield West Lothian EH47 7AQ
Solicitors	J F Dawson 34 Tisworth Road Beaconsfield Buckinghamshire HP9 1TP
Independent examiner	Kenneth McDowell CA Saffery LLP 9 Haymarket Square Edinburgh EH3 8RY

Structure, governance and management

The British Association of Urological Nurses (BAUN) is both a company limited by guarantee, incorporated on 27th May 2010, and a registered charity with effect from 01 March 2011. BAUN was founded in 1995, it is a professional membership association for the promotion of education in urological nursing and urological patient care.

The BAUN Trustees are the management group responsible for the daily management of the association and consists currently of members who are both directors under the companies act, as well as trustees under the charities act. It acts as both the professional body in the provision of education to its members and the business arm of the association. BAUN council derives its authority from the membership and from the ratification of the business plan at the association's annual general meeting. Annual General Meetings are held on a yearly basis during an annual conference.

BAUN Trustees host council meetings four times per year. Trustees are elected onto the council by postal or electronic ballot by the full voting membership. The officers of the association are elected by the current trustees. The office of president is elected by postal or electronic ballot of all members of the association. BAUN council must comprise of at least 3 trustees.

Objectives and activities

The charity's objects are specifically restricted to the promotion of the advancement of education in Urological Nursing and Urological patient care.

Every trustee is personally responsible and accountable for the prudent management of the assets of the association and is required to work prudently in the interests of the charity. An annual return of accounts and activities is required and provided in the production of proper accounting records which disclose the reasonable accuracy, at any time during the financial year, the financial position of the charity. All such records relating to financial statements must comply with existing legislation and the association meets all its obligations in this respect.

The aims of the association a charitable company, limited by guarantee as set out in the memorandum and articles of the association require the trustees / directors to discharge their responsibilities under the charities act 1996 and the companies Act 1996.

The BAUN aims are to: -

1) Help to improve the care of urological patients in all healthcare settings
2) Organise conferences and study days to help educate urological nurses
3) Provide educational materials including guidelines, websites, newsletters for BAUN members
4) Provide personal development opportunities for BAUN Members through involvement in running the association
5) Work collaboratively with other organisations and exchange information and advice with them to the benefit of patients
6) Alone or with other organisations nationally and internationally seek to influence the urological healthcare agenda

Objectives and activities (continued)

The BAUN Values are:

B Business efficiency (Continuous improvement)
A Accountability (Transparency / Trustees)
U Urological Nursing Vision (holistic needs of all members -novice to expert)
N National Representation / Networking (raising profile)

The top 5 objectives for BAUN were:

1. Association & Event Management Contract Renewal
2. Future planning of events and meeting
3. Succesion planning of Trustee roles
4. Membership engagement
5. Continuing education e.g. EFUN, Guidelines & Website development

Achievements and performance

Core Activities
In addition to the President objectives the Core Activities of the association are:

1. Annual Conference
2. Educational Programme
3. BAUN Newsletter
4. BAUN Journal - International Journal of urological Nursing.
5. Educational days (study days)
6. Webinars

Other Aims

1. Influence the development of (long term) project(s) to meet the aim of association
2. Raise BAUN profile
3. Collaborative working to the benefit of patients
4. Influence and develop communications strategy within the association
5. Develop governance processes to enable a pro- active approach and reduce risks to the association

BAUN Annual conference and exhibition 2025 took place at the Edinburgh International Conference Centre (EICC) in Edinburgh, 16th – 18th November 2025. With 250 registered delegates; 55 exhibitors and 40 abstract submissions. 92% of delegates felt that the Conference met their expectations and 86% would recommend the BAUN conference to their colleagues.

Achievements and performance (continued)

Future of BAUN

BAUN trustees continue to meet 4 times a year, with January and June's meetings in person, and April and Octobers meetings held virtually. In BAUN's January 2026 meeting, trustees met in person at the Prostate Cancer UK offices in London.

BAUN's membership increased from £69K to £71K in 2025-26, there were 1,058 members as of 31 March 2026. BAUN continue to enhance members benefits by offering free webinars.

BAUN Educational programme continue to host educational events out with the annual conference. The Education committee has successfully delivered another study day. Held at the Hilton, Belfast on Friday 6th June 2025, with 53 registered delegates: 9 exhibitors and 2 sponsors. 95% of delegates would recommend the Study Day to their colleagues and 95% felt the event met their expectations. The committee is currently arranging their next study day in Cardiff, Wales for the 6th June 2026.

BAUN's conference organising group continue to arrange future educational conferences and has secured the following venues, Manchester Central for 2026 and Bournemouth International Centre for 2027.

BAUN Newsletter continues to be fully digital, this is produced quarterly to its members, which provides up to date news on topical issues. lt generates income from advertising which finances the cost of producing the newsletter. This continues to be popular with members and enable a 2-way form of regular communication. The newsletter continues to be of immense credit to BAUN and a product to be proud of.

The association provides the publication of The International Journal of Urological Nursing {IJUN) to its members. The journal continues to flourish worldwide with the new editorial committee having been integrated. Trustees are committed to ensure that the journal continues to be fit for purpose and meet the needs of the members and non- members of the association.

BAUN Educational group continue to host free to members webinars. 5 were held within this finance year, topics including Metastic Bladder Cancer, Advancing Prostate Cancer Care, Space OAR, Quality of Life and the Nursing Role, Oncological Management of Renal Cancer, BAUN Intravesical Anti-Cancer Treatment Guideline (IVC) & LGNTQ+ Considerations in Urology. BAUN also released the following two guidelines to its members – Local Anaesthetic Transperineal Prostate (LATP) Biopsy & Intravesical Anti-Cancer Treatment (IVC)

Financial Review

For the year beginning 1 April 2025, the opening funds started the year with a surplus balance of £357K and ended the year with a balance of £408K as a result of £51K surplus for the year.

The restricted funds included;
Bruce Turner Legacy Fund - £13,013 of which a net expenditure of £237 was utilised during this year. Cathrine Atkin Memorial Fund - £1,356

The main contribution to the surplus was the success of the BAUN annual conference and exhibition, this generated a surplus of £64K, which will be used to reinvest in BAUN activities.

At the beginning of the financial year for 2020/21 it was envisaged that BAUN would continue to keep monies in the investment, this is a low-risk approach as outlined in BAUN M&A's. The balance of funds invested with St James Place Wealth Management was £25,787 as at 31st March 2026. BAUN continue to review the investment to determine whether there is a requirement of a change to a medium risk.

BAUN continue to host the IJUN virtually, which continues to be a cost saving from the previous hard copy issues. The income from Royalties is £27,585 as at 31st March 2026.

BAUN continued to closely monitor the cash flow situation and took actions to avoid this dropping. Actions included; maximising credit terms and agreeing payment plans where possible.

The management company representing us continued to help us draws up cash flow projections on a regular basis, and regular finance meetings are held with the BAUN treasurer. This helps BAUN to plan for their strategic aims in a staged way.

Risk Management

BAUN trustees and directors have previously discussed the nature of BAUN potential risks and to ensure continuous improvement the risk register is reviewed at each quarterly board meeting.

A monthly financial reporting process ensures that the directors and trustees are kept up to date with income and expenditure and are in a good position to pick up quickly on financial trends. Insurance is taken out to cover activity especially in respect to the annual conference.

BAUN highlighted 5 key objectives to achieve between 1 April 2025 and 31 March 2026

1.Succession planning for trustee roles
Role profiles have been reviewed by Trustees to ensure they are fit for purpose. Trustees identified where there were deputy leads required and these were implemented, with a new deputy treasurer, deputy education and deputy conference lead introduced.

2. Create new BAUN website
BAUN placed a tender call for website developers and following interviews, Pink Marketing, were appointed as the new developer. BAUN Trustees are working with PINK to develop an engaging and inclusive website, with external parties consulted on the content. BAUN were able to secure a grant from CURE to part fund this new development.

3. Fundraising plan with Nova Fundraising
BAUN worked with Nova Fundraising to assess their access to fundraising opportunities and to review how they currently promote their own fundraising efforts. Anthony Shanahan was appointed as the Fundraising Lead, which has now been distributed to Laura Noble {BAUN co-opted Trustee). BAUN have since decided to pause working with Nova Fundraising due to lack of opportunities.

4. Equality, Diversity & Inclusion policy
BAUN achieved their objective of producing an Equality, Diversity and Inclusion Policy. This objective will remain in place for 2025 - 2026 with three trustees having been appointed to lead on this policy.

5. Engagement with other organisations including international
BAUN Trustees have been actively engaging with charities and international organisations, BBUK, ACP, ANZUNS, EAUN, BAUS, PCUK, PCR.

BAUN has representation with the following organisations

ACP Conference	IJUN
Action Bladder Cancer	Kidney Cancer UK
Action Kidney Cancer	National Prostate Cancer Audit
ANZUNS Conference	NICE
TUF	Prostate Cancer Research
BAUS Conference	PCUK
BAUS council meeting	PCUK Conference
BJN Awards ceremony/Juding	SUNA Conference
BHUK	Urology News
BBUK	APPG – Parliamentary Meeting
British Urology Group (BUG)	Welsh Urology
DRIPP	Orchid
EAUN Conference	UKONS
EFUN	OUTpatients
Fight Bladder Cancer	Movember
Fowlers	RSM
GRIFT	

Trustee's Responsibilities Statement:

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for the period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity w continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption. The trustee's annual report was approved on 22.10.2026 and signed on behalf of the board of trustees by: -



Emma Chappel
BAUN President
2026-2027

British Association of Urological Nurses
Company Limited by Guarantee
Independent examiner's report
For the year ended 31 March 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the Company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accounts of Scotland 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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

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.

Use of our report

This report is made solely to the charitable company's members and the trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our examination has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members and trustees as a body, for our examination, for this report, or for the opinions we have formed.



Kenneth McDowell CA
Saffery LLP
Chartered Accountants
28 October 2026

9 Haymarket Square
Edinburgh
EH3 8RY

British Association of Urological Nurses
Company Limited by Guarantee
Statement of Financial Activities (including Income and Expenditure account)
For the year ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	Total funds 2026	Total funds 2025
		£	£	£	£
Income and endowments					
Donations and legacies	4	2,412	100	2,512	3,551
Charitable activities	5	528,844	-	528,844	529,890
Total income		531,256	100	531,356	533,441
Expenditure on:					
Charitable activities	6	481,895	-	481,895	444,758
Other expenditure	6	-	337	337	743
Total expenditure		481,895	337	482,232	445,501
Net gains/(losses) on investments	10	2,314	-	2,314	782
Net income/ (expenditure)		51,675	(237)	51,438	88,723
Transfers between funds		-	-	-	-
Net movement in funds		51,675	(237)	51,438	88,723
Reconciliation of funds					
Total funds brought forward		342,325	14,606	356,931	268,208
Total funds carried forward		394,000	14,369	408,369	356,931

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

British Association of Urological Nurses
Company Limited by Guarantee
Statement of financial position
For the year ended 31 March 2026

	Notes	£	2026 £	£	2025 £
Fixed assets					
Tangible fixed assets	8		75		88
Intangible fixed assets	9		7,503		-
Investments	10		25,786		23,472
			33,364		23,560
Current assets					
Debtors	11	233,847		172,286	
Cash at bank and in hand		408,524		296,250	
		642,371		468,536	
Creditors: amounts falling due within one year	12	267,366		135,165	
Net current assets			375,005		333,371
Total assets less current liabilities			408,369		356,931
Net assets			408,369		356,931
Funds of the charity					
Restricted funds			14,369		14,606
Unrestricted funds			394,000		342,325
Total charity funds	13		408,369		356,931

For the financial year ended 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of trustees on 22.10.2026 and authorized for issue on and are signed on its behalf by:



Emma Chappel
President
Company Registration No. 07266955

British Association of Urological Nurses
Company Limited by Guarantee
Statement of cash flows
For the year ended 31 March 2026

	Notes	2026 £	2025 £ As restated
Cash Flows from operating activities			
Net Expenditure (income) for the year		51,438	88,723
Adjustments for:			
Depreciation Charge	8	13	16
Amortisation charge	9	2,846	-
Losses / (gains) on investments	10	(2,314)	(782)
Decrease/ (Increase) in debtors		(61,561)	(19,939)
Increase / (decrease) in creditors		132,201	14,409
Net cash generated by operating activities		122,623	82,427
Cash Flows from investing activities			
Purchase of fixed assets	9	(10,349)	-
Net Cash generated by investing activities		(10,349)	-
Change in cash and cash equivalents in the year		112,274	82,427
Cash and cash equivalents at beginning of the year	19	296,250	213,823
Cash and cash equivalents at the end of the year		408,524	296,250

Please see note 20 to the accounts for further details of prior period restatement

The notes on pages 13 to 20 form part of these financial statements.
All income and expenditure derives from continuing activities

1. Accounting Policies

Company information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England. The address of the registered office is 71 Queen Victoria Street, London, EC4V 4BE, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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

1.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income and expenditure

Income representing membership subscriptions, sales of conference tickets and exhibition space, interest and branch income receivable is accounted for on an accruals basis. Donations and gift aid claims are recognised on receipt of proceeds.

Resources expended are included in the statement of financial activities on an accruals basis.

All costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities as follows:

Charitable activities

These are costs relating to expenditure on preserving and maintaining the assets of the charity and the associated trade.

Other expenditure

These are costs associated with the running of the regional branches of the charity.

1.4 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1. Accounting Policies (continued)

1.5 Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	15% reducing balance

Investments

Listed equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

1.6 Intangible Assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. Amortisation is provided as follows:

Website	33% Reducing Balance

1.7 Financial instruments

The company has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.8 Fund accounting

The funds of the charity are held in unrestricted and restricted funds. Unrestricted funds represent funds which can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds represent funds which must be used in accordance with the specific objectives that were laid out by those parties providing the funds to the charity.

1.9 Taxation

The company is a registered charity and is not liable for United Kingdom income tax or corporation tax on charitable activities.

2. Limited by guarantee

British Association of Urological Nurses is a company limited by guarantee and accordingly does not have share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

In accordance with FRS 102 and the Charities SORP, the trustees of this company limited by guarantee make estimates and judgements that affect the reported amounts in the financial statements. These are based on reasonable assumptions and historical experience. Actual results may differ from these estimates.

3. Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2026 Number	2025 Number
Total	0	0

4. Income from donations and legacies

	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Donations and Legacies	2,412	100	2,512	3,551

5. Income from Charitable activities

	2026 £	2025 £
AGM and conference income	386,746	404,383
Advertising income	31,833	27,342
Members subscriptions	45,267	45,819
Corporate subscriptions	26,250	23,250
Royalties income	27,585	14,256
Study Day income	11,163	14,840
	528,844	529,890

6. Expenditure

	Unrestricted	Restricted	Total 2026	Total 2025
	£	£	£	£
Charitable activities				
Conference expenses	322,742	-	322,742	296,963
Education	3,375	-	3,375	1,227
Newsletter	10,743	-	10,743	6,749
Membership	22,558	-	22,558	22,682
Direct mailing & website costs	4,006	-	4,006	2,607
Support costs	91,747	-	91,747	92,430
Study Day expenses	26,724	-	26,724	22,100
Other expenditure	-	337	337	743
	481,895	337	482,232	445,501

Support costs		
General office	12,740	13,975
Governance costs	4,800	5,225
Administration	59,258	54,692
Printing, postage, advertising & stationery	413	750
Irrecoverable VAT	7,233	9,783
Insurance	3,281	3,618
Depreciation	2,859	16
Bad debt write off	1,163	4,371
	91,747	92,430

7. Independent examination fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	4,200	3,700

8. Tangible Fixed Assets

	Fixtures & fittings	Total
	£	£
Cost:		
At 1 April 2025	1,012	1,012
Additions	-	-
At 31 March 2026	1,012	1,012
Depreciation:		
At 1 April 2025	924	924
Charge for the period	13	13
At 31 March 2026	937	937
Net Book Value:		
As at 31 March 2026	75	75
As at 31 March 2025	88	88

9. Intangible Fixed Assets

	Website	Total
	£	£
Cost:		
At 1 April 2025	-	-
Additions	10,349	10,349
At 31 March 2026	10,349	10,349
Amortisation:		
At 1 April 2025	-	-
Charge for the period	2,846	2,846
At 31 March 2026	2,846	2,846
Net Book Value:		
As at 31 March 2026	7,503	7,503

10. Investments

	Other investments
	£
Valuation 1 April 2025	23,472
Fair value movements	2,314
Disposals	-
Valuation 31 March 2026	25,786

11. Debtors

	2026	2025
	£	£
Trade debtors	197,978	90,601
Prepayments & Accrued Income	35,869	72,124
Other debtors	-	9,561
	233,847	172,286

12. Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	13,149	45,930
Accruals & deferred income	238,741	89,020
Other creditors	15,476	215
	267,366	135,165
Analysis of deferred income account		
Memberships	31,597	30,824
Conference	199,960	53,196
	231,557	84,020

During the year brought forward deferred income of £84,020 was released to the statement of financial activities and a further £231,557 of income was deferred.

13. Analysis of charitable funds

	As at 1 April 2025	Income	Expenditure	Transfers	Gains and losses	As at 31 March 2026
	£	£	£	£	£	£
Unrestricted funds						
General funds	342,237	531,256	(479,036)	(10,349)	2,314	386,422
Designated funds - Fixed assets	88	-	(2,859)	10,349	-	7,578
	342,325	531,256	(481,895)	-	2,314	394,000
Restricted funds						
Bruce Turner Legacy	13,250	100	(337)	-	-	13,013
Catherine Atkin	1,356	-	-	-	-	1,356
	14,606	100	(337)	-	-	14,369
	356,931	531,356	(482,232)	-	2,314	408,369

Bruce Turner Legacy Fund: This fund is a restricted fund to be used for training.
Catherine Atkin Memorial fund: This fund is to be used for support the EFUN Educational project

14. Transactions with trustees

No trustees received remuneration in the year.

Travel and subsistence expenses reimbursed to trustees or paid directly to third parties totalled £2,373 (2025:£160).

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
Tangible fixed assets	75	-	75	88
Intangible fixed assets	7,503	-	7,503	-
Investments	11,417	14,369	25,786	23,472
Current assets	642,371	-	642,371	468,536
Creditors less than 1 year	(267,366)	-	(267,366)	(135,165)
Net assets	394,000	14,369	408,369	356,931

16. Comparative Statement of Financial Activities for the year ended 31 March 2025

	Unrestricted Funds	Restricted Funds	Total funds 2025
	£	£	£
Income and endowments			
Donations and legacies	3,551	-	3,551
Charitable activities	529,890	-	529,890
Total income	533,441	-	533,441
Expenditure on:			
Charitable Activities	444,758	-	444,758
Other expenditure	-	743	743
Total expenditure	444,758	743	445,501
Net losses/(gains) on investments	782	-	782
Net income	89,466	(743)	88,723
Transfers between funds	-	-	-
Net movement in funds	89,466	(743)	88,723
Reconciliation of funds			
Total funds brought forward	252,859	15,349	268,208
Total funds carried forward	342,325	14,606	356,931

17. Company limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up while he or she is a member, or within one year after he or she ceases to be a member, is limited to £1.

18. Going concern

At the date of approval, the trustees have prepared and approved up to date management accounts, budgets and cash flow projections which include key income and cost assumptions that the trustees consider reasonable and prudent.

Having considered the matters above the trustees are of the view that, at the date of approval of the financial statements, the charity will have sufficient resources to continue to operate and meet debts as they fall due for the foreseeable future. The financial statements have therefore been drawn up on a going concern basis.

19. Net Debt analysis

	At 1 April 2025	Cashflows	At 31 March 2026
	£	£	£
Cash at bank and in hand	296,250	112,274	408,523

20. Prior period error - Omission of statement of cash flows

During the preparation of the financial statements for the year ended 31 March 2026, the trustees identified that the financial statements for the year ended 31 March 2025 did not include a statement of cash flows. The charity was required to present a statement of cash flows in accordance with the applicable Charities SORP and FRS 102.

The comparative information has been restated to include the statement of cash flows for the year ended 31 March 2025.

The correction relates solely to the presentation and disclosure of the financial statements. There is no impact on the net income, total funds, net assets or cash balances previously reported by the charity.