

**The British Association of  
Urological Surgeons  
Limited**

**Annual Report and Financial  
Statements**

31 December 2022

Charity Registration Number 1127044

Company Limited by Guarantee

Registration Number 06054614 (England & Wales)

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## Reference and administrative details of the Society, its trustees and advisers

<b>President</b>	T O'Brien (Until 13 June 2022)
<b>President</b>	J Cresswell (From 13 June 2022)
<b>Vice President</b>	J Cresswell (Until 13 June 2022)
<b>Vice President</b>	I Pearce (From 13 June 2022)
<b>Honorary Treasurer</b>	N Watkin
<b>Honorary Treasurer Elect</b>	I Shergill
<b>Honorary Secretary</b>	I Pearce
<b>Honorary Secretary Elect</b>	J Philip
<b>Co-opted Trustees</b>	G Singh S F Willis L Dodgshon M Lynch (From 13 September 2022)
<b>Registered/Principal office</b>	The Royal College of Surgeons England 38 - 43 Lincolns Inn Fields London WC2A 3PE
<b>Charity registration number</b>	1127044
<b>Company registration number</b>	06054614
<b>Auditor</b>	Buzzacott LLP 130 Wood Street London EC2V 6DL
<b>Bankers</b>	National Westminster Bank Plc Corporate Central Banking 5 -10 Great Tower Street London EC3P 3HX
<b>Investment managers</b>	CCLA Investment Management Limited Senator House 85 Queen Street London EC4V 4ET

The Trustees, who are also the directors of the charitable company for the purposes of company law, are pleased to present their annual report with the financial statements of The British Association of Urological Surgeons Limited (BAUS or The Association) for the year ended 31 December 2022.

This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out therein and comply with the charitable company's Articles of Association, applicable laws, Companies Act 2006 and 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 United Kingdom and Republic of Ireland (FRS 102) second edition, effective from accounting periods commencing 1 January 2020 or later.

## **Objectives and activities**

### ***Charitable objectives***

The charitable objective for which the charity was established is:

To promote the highest standard in the practice of urology for the benefit of patients by fostering education, research and clinical excellence.

Urology deals with specific diseases and disorders of the male genitourinary and female urinary tract and urologists are medical and surgical specialists who treat men, women and children with kidney, bladder, prostate and urinary problems, covering benign and malignant disease. Urologists also care for men's sexual and reproductive health.

In order to meet the charitable objective, the Trustees of the Association have set an overall goal for BAUS to do everything in its powers to support education, research and clinical excellence in urology. In pursuance of this overall goal, the principal activity of the charity is the dissemination of information as it relates to the speciality.

In practice, the Association promotes and arranges scientific meetings and events covering every aspect of the practice of urology. The Association supports the education of urologists through courses, online learning, specialty focused meetings and a three-day annual scientific congress. The Association also undertakes targeted audits to highlight and disseminate information about potential improvements in patient pathways and care. The charity also produces patient information leaflets relating to urological conditions and operations.

The Association's primary objectives in 2022 were to:

- ◆ run the Annual Scientific Meeting in Birmingham, this was the first return to a large, full scale, face-to-face event, with the option of virtual attendance.
- ◆ run a full programme of face-to-face events comprising three education courses, two specialty section meetings, a BSoT conference and two clinical meetings on treatments for bladder outflow obstruction and genito-urethral surgery.

**Objectives and activities** (continued)

**Charitable objectives** (continued)

- ◆ continue to work with GIRFT and other partners to support urologists in addressing the challenges of the surgical backlog resulting from the COVID pandemic.
- ◆ continue to work on the delivery of the Association's action plan around Equality, Diversity and Inclusion – including the collection of data to understand the diversity of BAUS membership, the review of the pilot mentorship programme (part of SAS@BAUS), priming the leadership pipeline and developing a professional code of conduct to guide meeting chairs.
- ◆ develop plans to reach out to all those delivering urological care building on the 2021 updated and expanded membership categories.
- ◆ review of current digital platforms and the development of a coordinated digital strategy to support future activity including a more integrated approach to marketing and communications.
- ◆ launch two snapshot audits and continue the development of audit activities and support for the roll out of the National Consultant Information Programme (NCIP) data platform.

**Public benefit**

The Trustees have taken the Charity Commission's general guidance on public benefit into consideration in preparing their statements on public benefit contained within this Trustees' Report.

**Benefits and beneficiaries**

As stated above, in accordance with its charitable objectives, the Association strives to support education, research and clinical excellence in the specialty of urology. In so doing it seeks to improve the quality of medical care for the benefit of patients. The charity's ultimate beneficiaries are therefore patients, and benefits to patients are provided through advancing knowledge of, practice in and setting standards for, the specialty.

Urologists treat a broad spectrum of conditions across all age groups but, particularly with an ageing population, demand for care has been steadily increasing. Urologists and their teams treat three of the ten commonest cancers, prostate, kidney and bladder, as well as a wide range of benign conditions such as lower urinary tract symptoms (which affects 35-40% of men over 55 years of age), urinary tract stones and incontinence. 2022 marked the first year since the COVID-19 pandemic when BAUS returned to a full programme of face-to-face (F2F) events. BAUS provided ongoing professional and educational support to urologists to assist them in delivering high standards of care to their patients.

### **Achievements and performance**

In 2022, the Association delivered nine F2F events, as opposed to three in 2021, coupled with the continued delivery of online and virtual activities. BAUS remains the key provider of education and professional development for all doctors working in the field of urological surgery.

Association membership in 2022 was 2,191 (2,110 in 2021). At the present time, 82% (997 out of 1,217) of the substantive consultant urologists in the UK are BAUS members.

### **Events and activities**

#### *Annual Scientific Meeting*

The first F2F Annual Scientific Meeting (ASM) since 2019 was held in Birmingham on 13-15 June 2022. This is the largest event BAUS organises and it was attended by 1,267 delegates (901 in 2019) with a further 235 virtual registrations. In total 1,502 delegates registered for the meeting, (1,704 virtual participants in 2021).

Ten on site skills courses were offered, overall there were 138 places available on the skills courses and nine of the ten courses were sold out. In total, 134 delegates attended skills courses. Thirteen online teaching courses were offered with a total of 677 views, ranging from 22 – 84 per course (in 2021 53-199 for online courses with 1,172 views).

379 abstracts were submitted for consideration for inclusion in the Annual Scientific Meeting (509 in 2021), of which 164 (43%) were accepted for presentation at the meeting (150 in 2021, 29%).

In 2022, in an effort to ensure widespread engagement across the speciality, all units were invited to submit a poster. This new initiative was built on a belief that every unit in the country has something worth sharing about the way they practise urology. 120 of the 186 units in the UK submitted posters.

There were 4,181 unique views on the virtual platform and 1,320 unique on demand views. All delegates were sent an online review form after the meeting and 523 or 35% of active participants (597 / 35% in 2021) returned comments. 97% of those commenting confirmed attendance at the BAUS meeting helped them to keep up to date in their practice:

*Overall, for the first F2F BAUS since 2019 it was very good, well organised and enjoyable.*

*I attended virtually and was happy with the entire experience.*

*Whilst it felt like there was less science than previous years I enjoyed how much networking time there was, especially considering that we have been unable to have a face to face conference for so long.*

*For me this was the best BAUS I have attended based on the excellent variety of educational content.*

*It was my first BAUS meeting and it was a very inspiring meeting.*

**Achievements and performance** (continued)

**Events and activities** (continued)

*Annual Scientific Meeting* (continued)

*The conference provided an opportunity to present a poster, to meet and network with people and everyone being willing to offer support and help to progress my career.*

*There was a great vibe this year. It seemed more inclusive and relaxed without losing its high professional standards for education. It's also fantastic that I can catch up on sessions missed due to scheduling clashes on the virtual platform. BAUS really feels to be evolving positively in the 21st century... better gender representation in terms of panels and lecturers, crèche facilities, greater recognition of our SAS colleagues, championing of allied professionals, content covering important non-clinical professional issues, support, inclusion and content for trainees. Perhaps something of interest for colleagues reaching the latter end of a urology career would be useful too... Overall this year's conference felt like it had a more 'human' touch approach and highlighted the importance of the UK urology family.*

*This was definitely a BAUS meeting like no other. Definitely a fantastic mix of relevant topics with an open culture not seen before.*

*It was very good to meet colleagues in person again and be able to see innovations and handle new kit in exhibition.*

Since the last F2F meeting in 2019 BAUS has altered some of its sponsorship arrangements offering five sponsorship packages in 2022 - all of which were sold. In addition to these five sponsors there were 46 exhibiting companies (75 in 2019). The ICC Birmingham venue offered less exhibition space than previous venues and all exhibition space available was sold. Overall meeting sponsorship was 28% up on 2019. In 2022 lunchtime catering was offered in the exhibition hall which was attractive to exhibitors and delegates but did significantly increase catering costs.

**Section meetings**

The BAUS Section of Trainees hold a meeting once every two years and their 2022 meeting was held on 8-9 March at the University of Edinburgh attended by 105 delegates (90 in 2020), drawn from all training grades. 42 delegates (40%) gave feedback on the meeting:

*I thought the topics covered were excellent - in particular discussing key papers and procedures within the sub section.*

*It's a great intimate and relevant meeting for trainees where we can feel relaxed and free to share and network.*

*I am a core trainee with a fairly new interest in Urology, this was a good event to join to further stimulate my interest and get involved in the specialty.*

*The whole event was extremely well run and organised. The speakers were excellent throughout and some were truly inspiring.*

*I got much more out of this event than I expected.*

## **Achievements and performance** (continued)

### **Events and activities** (continued)

#### *Section meetings* (continued)

The Section of Endourology annual meeting was held 8-9 September at The Hilton Ageas Bowl in Southampton attended by a record breaking 188 delegates (142 in 2021). 60 delegates (32%) gave feedback on the meeting, which was generally positive.

The Section of Oncology annual meeting was held 7-8 November at the Titanic Hotel in Liverpool attended by 226 delegates (153 in 2021). The theme of the meeting was pelvic oncology and included updates on the National Prostate Cancer Audit, the newly commissioned National Kidney Cancer Audit and the campaign, which BAUS Oncology is supporting, for a national bladder cancer audit.

68 delegates (30%) returned feedback on the meeting and comments included the following:

*Thought provoking and may influence change in practice.*

*Fantastic to see high quality research from across the UK.*

*It was a comprehensive and contemporary coverage of pelvic urological cancers.*

#### *Other meetings*

In March 2022 a one-off educational meeting on Benign Prostatic Hyperplasia (BPH) was held in Birmingham. The purpose was to consider current issues in relation to the organisation and delivery of services and treatment of LUTS/BPH. The meeting was attended by 156 delegates.

In November a one-day meeting on functional and reconstructive urology involving the Sections of Andrology and Genito-Urethral Surgery and Female, Neurological and Urodynamic Urology was held in Sheffield attended by 166 delegates.

#### *Educational courses*

The Core Urology course runs annually and is targeted at surgical trainees who have just started, or are thinking about pursuing, higher specialist training in urology. In 2021 and 2022, due to COVID-19, the three-day course was run virtually with 79 registrations in January 2022 (78 registrations for the course in 2021). 51 (65%) of the delegates returned feedback:

*The standard of talks was incredible - I kept thinking that each talk was surely the best I'd heard on the topic, and the enthusiasm and knowledge of each presenter was inspiring. Appreciated the time taken to answer Q+A yet also the focus on not allowing each day to run overtime, which can be a difficult balance. Would recommend the course very highly and thankful for the recordings to go back over.*

*Overall a fantastic course. Answered 99% of the questions I had about various topics in urology that don't get explained very well in the hospital setting.*



## **Achievements and performance** (continued)

### ***Events and activities*** (continued)

#### *Educational courses* (continued)

The FRCS Urology examination is run by the Surgical Royal Colleges and success is a mandatory requirement for completion of specialist training which ultimately leads to entry on the GMC's Specialist Register, a requirement for appointment as a consultant. The examination is usually held twice each year and the BAUS FRCS (Urol) Revision Courses are held 4-6 weeks before each sitting and are run over five days.

In 2022, for the first time since 2019, it was possible to run both courses F2F. The first revision course, in March 2022, was held in London with 50 participants (56 participants for a virtual course in March 2021). The second revision course was at College Court, Leicester in September with 58 participants (51 in 2021).

#### *Skills courses*

During 2022 BAUS began a collaboration with KARL STORZ to run a series of skills courses utilising the facilities at the KARL STORZ Training & Technology Centre (TTC), Slough. BAUS organises the faculty, determines the content and registers delegates and both parties collaborate to ensure there is good coordination and optimisation of access to skills training. Two ureteroscopy courses were run in April and November with 20 and 19 delegates respectively and an endoscopy course was run in December with 20 delegates. Course capacity was 20 delegates.

#### *Webinars*

The Controversies in Urology webinar series, which launched in 2020, is targeted at consultants and senior trainees, featuring national and international experts on the relevant topics; five webinars were held during 2022 (eight in 2021) with 159 (349 in 2021) attendees and a further 209 (373 in 2021) unique views.

The SAS@BAUS project (see below), organised five webinars (four in 2021) which were aimed at doctors in the Staff and Associate Specialist (SAS) and Locally Employed Doctors (LED) grades. Across the five webinars there were 146 (209 in 2021) attendees and 146 (320 in 2021) unique views.

The Urolink Executive Committee continued to run a series of educational tutorial webinars. These take place between various UK training sites and link centres in central and east Africa. These tutorial presentations are trainee led, with senior moderation, and their focus is on discussing approaches to managing clinical scenarios in differing healthcare settings. Seven webinars ran between January and July 2022 and all webinars run to date remain on the website as an open resource.

## **Achievements and performance** (continued)

### ***Audit***

#### *Snapshot audits*

There is a rolling programme of BAUS snapshot audits, with clear criteria for assessment of audit proposals based on safety, efficacy and accessibility criteria. The audits are developed by the BAUS Sections with the support of the BAUS Audit Steering Group (ASG) and BAUS Programme Manager. Audits are selected to address common problems where differences in practice are perceived and where changes in practice can benefit patients but do not exclude rarer conditions where, for example, unwarranted variation has been highlighted by Getting It Right First Time (GIRFT).

The programme aims to cover the breadth of urology, offering the potential for all urological units in the UK to participate. The metrics are patient focused and the data collection and submission processes are designed to maximise case ascertainment. National data are reported but the main focus of the audits is to provide individual feedback to units for benchmarking and quality improvement. The audits usually appear on the annual NHSE Quality Accounts List, which helps drive compliance and ensures integration into Trust governance processes for scrutiny of the results and generation of an action plan if required. There are case studies available to urologists from the audits which demonstrate how individual unit feedback to urology units has been a catalyst for driving changes in practice and service improvement. Local re-auditing is promoted through provision of audit templates and supporting documentation and guidance, thereby closing the audit loop.

#### MITRE – (Muscle Invasive Bladder Cancer at Transurethral Resection of Bladder) Audit

Retrospective unit-level anonymised data collection was undertaken between 1 March and 30 April 2022 inclusive. Data were collected on the management and outcomes of patients undergoing a TURBT where muscle invasive bladder cancer was diagnosed between 1 January and 31 March 2019 and variations in pathways and treatments received in the UK, including receipt of neo-adjuvant chemotherapy and timings to treatment. 641 completed datasets were captured from 98 urology units in the UK.

This provided comprehensive data on key aspects of non-metastatic MIBC management in the UK compared with EAU guideline standards. The findings were presented at the BAUS Annual Scientific Meeting in June 2022 and a national report and headline statements from the audit were posted on the BAUS website after the meeting. All participating units were emailed individual unit reports, benchmarked against the national data. A paper is being finalised for submission to an appropriate peer reviewed journal.

**Achievements and performance** (continued)

*Audit* (continued)

*Snapshot audits* (continued)

REJOIN – (Emergency Ureteric Injury Management) Audit

Unit-level anonymised data were collected locally on the management and outcomes of patients with ureteric injury between 1 February and 30 September 2022 inclusive. Collection of follow-up data plus imaging results began on 1 October 2022. All primary and follow-up data will be submitted to the audit in February 2023. This audit aims to improve understanding of the frequency of ureteric injuries and determine variations in practice and treatments in the UK; where and how ureteric injuries are initially managed, who ultimately manages the problems and early outcomes. It also seeks to identify whether trainees are getting enough exposure to this type of emergency and will therefore also capture the number of units with zero cases during the audit period as this has an impact on training opportunities and can inform course development and provision.

Nephrostomy Audit

The Section of Endourology began developing a nephrostomy audit for launch in 2023. Sepsis due to an infected obstructed kidney is a serious urological emergency that needs prompt and appropriate management. Although there is consensus on diagnosis and immediate resuscitation of the patient, provision for further management of draining the infected obstructed kidney is not uniform across the different hospitals depending on availability of on-call interventional radiology service. The upcoming centralisation of vascular services will impact further on appropriate and timely access to interventional radiology for management of patients requiring nephrostomy insertion.

A baseline survey of provision of nephrostomy services in the UK was undertaken by the Section in August 2022 with responses received from 111 units. The Section is developing a Consensus Statement, in consultation with BAUS members and consultants working in the UK, to create a comprehensive management pathway and series of statements to aid clinicians. The audit will collect retrospective unit level data on all patients undergoing primary nephrostomy in an obstructed infected kidney as an emergency in October and November 2023. Data submission will take place in February 2024.

**Achievements and performance** (continued)

*Audit (continued)*

*Patient Reported Outcome Measure (PROM)*

C-PAT Audit – (National Audit of Patient Satisfaction with Cystectomy Pathway for Bladder Cancer)

Radical cystectomy with urinary diversion is a gold standard treatment for invasive or high-risk non muscle invasive bladder cancer. Despite being a major operation, radical cystectomy is associated with potential high risk of complications. It is acknowledged that patient pathways are critically related to survival. However, little is known about patient perceptions of the quality of care they receive when undergoing cystectomy. This audit is a collaboration between BAUS and the patient charity Action Bladder Cancer UK (ABCUK) and is the first national audit focused entirely on patients' perceptions of the quality of care received on their cystectomy pathway using a validated PROM (C-PAT). It aims to determine variations in pathways and treatments in the UK. The audit launched in November 2022, all UK units performing cystectomy were identified and invited to participate in the audit.

The MITRE audit and C-PAT PROM are components of a longer-term Section of Oncology project over 3-4 years to develop the evidence base for a nationally funded bladder cancer audit.

*National Consultant Information Programme (NCIP) - Urology Vanguard*

BAUS continued its partnership with NCIP to make routinely collected data accessible to clinicians in a format which gives them high quality supporting information for appraisal and professional development and enables local and national benchmarking and quality improvement. The programme is aligned to GIRFT and Model Hospital System, which focus on unwarranted variation. BAUS provides clinical leadership and expertise to NCIP for urology as the vanguard for rollout of the NCIP data portal to all urologists in England and for the ongoing development of the urology dashboards and metrics in the tool.

More than 800 consultant urologists in 89/114 Trusts in England now have access to their individual and unit level data in the NCIP data portal. The number of urology dashboards was increased from 23 to 35 and urologists also have access to the stress incontinence and paediatric urology dashboards in the Gynaecology and Paediatric Surgery portfolio if they undertake these procedures. The granularity of data and metrics was improved, including a perioperative complications metric for uro-oncological procedures and 1-5 year reoperation rates for Bladder Outlet Obstruction (BOO) and relevant andrology and Stress Urinary Incontinence (SUI) procedures.

To further support the rollout of the NCIP data portal and promote uptake and content development, BAUS has developed two podcasts and a webinar, accessible via the website.

## **Achievements and performance** (continued)

### **Audit** (continued)

#### *National Consultant Information Programme (NCIP) - Urology Vanguard* (continued)

BAUS continued to promote improvements in urology coding by clinicians and coders as a collaborative venture, through meetings with individual clinical leads / urology departments which were held as part of the NCIP rollout. It also continued to work with GIRFT on the co-development of coder and clinician guidance to improve the conformity of coding nationally. BAUS-GIRFT coding guidance for clinicians was developed for urinary calculus, male bladder outflow procedures and urology outpatient procedures and appears on the BAUS and GIRFT websites.

NCIP applies to England only and there are various issues impacting on data collection in Scotland and Northern Ireland. BAUS is supporting its members in Wales and Scotland by sharing learning from the Association's collaboration with NCIP that can be applied to any future data collection projects initiated by the devolved nations.

### **Patient Infographics**

Patient infographics were developed from the data in the BAUS Complex Operations Registries. Patient input was sought from relevant patient charities and the British Association of Urological Nurses (BAUN). The cystectomy infographics were co-badged by BAUS, BAUN, Action Bladder Cancer UK (ABCUK), and Fight Bladder Cancer (FBC). The nephrectomy infographics were co-badged by BAUS, BAUN and Kidney Cancer UK (KCUK). The infographics are available on the BAUS and BAUN Members areas of their respective websites as an aid to patient consultation and consent. They are for use as an adjunct to consultations between patients and the clinical team, following initial discussion on the most appropriate surgical treatment. Patient infographics for prostate cancer will be finalised in 2023.

### **BAUS Website**

The BAUS site was launched in 2015 and the Association has continued to work closely with its website developer, Lightmedia Communications Limited, and the Surgical Web Editor (N Bullock) to maintain and enhance the site.

In 2022 a total of 488,375 (534,724 in 2021) users visited the site of which 85.8% were new visitors. In 2022, 319,555 visitors (65% of users) were UK based compared to 71% in 2021. In 2022, 262,409 users (54%) accessed the site with a mobile or tablet device compared to 53% in 2021.

The most popular area of the site is the patients' area, with 783,516 visitors, 46% of the page views in 2022 (883,556 in 2021). Eight of the top 10 landing pages on the site are in the patients' area, this was the same in 2021. Page views for the patient information leaflet area increased from 175,985 in 2021 to 196,081 in 2022.

Page views in the professionals' area decreased from 258,393 in 2021 to 255,723 in 2022.

## **Achievements and performance (continued)**

### ***Other activities***

#### *Workforce*

BAUS has undertaken annual workforce surveys since 2009 and uses the information to contribute to discussions on workforce planning. The report on the 2021 data was published in June 2022. In addition to the BAUS census data, the report drew on information from the General Medical Council (GMC), NHS Digital, the Joint Committee on Surgical Training and the Specialist Advisory Committee (SAC) in Urology.

#### *Essay and Audit Competitions*

BAUS aims to raise the profile of the specialty amongst medical students, to encourage junior doctors to consider a career in urology and to inspire the next generation of urologists to engage with the Association. To this end BAUS runs an essay competition for medical students and an audit or quality improvement project competition for Foundation Year and Core Trainees (FY & CTs). In 2022 32 submissions were received for the essay competition (32 in 2021); the title set was "The healthcare sector generates about 8% of our greenhouse gases, with much coming from the operating theatre. What steps can urology as a specialty take to become more sustainable?". In 2022, 18 submissions were received for the audit competition (14 in 2021). The national winners were invited to attend the Annual Scientific Meeting and were invited to present their work in the Medical Student session and Core Trainees session at the meeting. Prizes and certificates were presented to the winners.

#### *Widening Participation*

In July 2021 BAUS published its 10-point action plan around widening participation. The aim is to embed the goals across the activities of the Association so that BAUS is an organisation that attracts membership from the widest group of clinicians and healthcare professionals and makes the specialty attractive to all.

The Equality, Diversity and Inclusion (EDI) working group, which includes two Trustees and reports directly to the Board, held several meetings in 2022 and progressed a number of workstreams. A section on EDI and widening participation has been added to the BAUS website, where all presentations and materials can be easily accessed. A data collection exercise was rolled out to all members in order to understand the diversity of BAUS and ensure representation reflects membership. This was initially piloted with all those holding leadership roles within BAUS, 61% (80 out of 131) added relevant data. For the whole membership, by the end of 2022, 30% of members (705) had added data. There was a presentation on this at the BAUS annual scientific meeting, demonstrating how members could add their data and emphasising that the data was being collected for analysis purposes only, no individual data can be accessed and all data is anonymised, aggregate and non-identifiable. The hope is that completion rates will increase as BAUS reports back to its members and builds confidence in what is being done.

In all meetings and conferences there was a drive to ensure that the faculty invited to participate in sessions represented a diverse and inclusive range of BAUS members. At the annual meeting there were a number of EDI themed sessions:

"Female and SAS what could BAUS and everyone have done to make life better."

**Achievements and performance** (continued)

**Other activities** (continued)

*Widening Participation* (continued)

"Black, Brown and White; how difficult is it? Three prostate cancer surgeons tell us stories about their individual journey!"

"Inequality in urology", this session included a presentation about heteronormative language and a discussion on tackling racial inequality in urological care.

"Imposter Syndrome in urology: Who do you think you are?" There were a number of comments about this "excellent and extremely thought provoking" session in the general delegate feedback and praise for the "openness of the speakers regarding imposter syndrome".

Overall members have been appreciative of the emphasis BAUS has placed on EDI as illustrated by the following comments in the meeting feedback:

*"Breaking barriers in taboo topics that connected with many members. Did not feel like "same old". Imposter syndrome session was particularly impressive. Proud of BAUS for being such a progressive group of professionals."*

*"Very inclusive and welcoming. BAUS have progressed massively and truly with EDI and widening participation. Kudos to all at BAUS for that, and the support for the SAS@BAUS Project."*

For the first time BAUS provided a creche at the annual meeting, an initiative which was widely supported and appreciated:

*"My colleague used it this time and thought it was great. I am expecting a baby so am likely to avail of it next year."*

*"The crèche was the only reason I was able to come to BAUS - thank you so much for putting it on. I appreciate it is an expensive thing to do but says a lot about the inclusivity of the organisation and appreciated that it didn't cost parents extra."*

*"Friendly, well organised, kids loved it."*

In its ten-point action plan BAUS had committed to developing a code of conduct for meeting chairs and panellists to follow in order to avoid inappropriate comments and bystander apathy. A video guide to chairing a meeting session was developed by BAUS, this is available online.

## **Achievements and performance** (continued)

### ***Other activities*** (continued)

#### **SAS@BAUS**

The SAS@BAUS Working Group was set up to offer career support and guidance for BAUS members who are Specialty and Associate Specialist (SAS) doctors or Locally Employed Doctors (LEDs). This was in response to a perception that many of these important members of urological teams did not always get adequate respect and recognition. The SAS@BAUS group aims to enable urologists in these grades to interact with colleagues, to share advice on improving a particular set of skills or, if they so wish, to work towards a Certificate of Eligibility for Specialist Registration (CESR) from the GMC.

During 2022 the group ran an informal mentoring project, primarily aimed at offering support to doctors working towards CESR, initial feedback from mentors and mentees was generally positive and was presented during a one-hour SAS session at the BAUS annual meeting. Five webinars were run in 2022 and two one day FRCS courses offering viva practice were organised.

#### ***Urolink***

Urolink works with a number of centres, mainly in East and Central Africa, to support the development of urological services. It had not been possible to arrange any visits during the last couple of years, but contacts were maintained, and remote support given. In 2022 Urolink members were able to arrange some visits. In recent years a link has developed with Kamuzu Central Hospital, Lilongwe, Malawi. A Malawian urologist was able to undertake an extended period of training in the UK and he has now returned to lead the service. As COVID restrictions lifted it was finally possible for three UK surgeons to undertake a visit in June 2022 to offer further training and support in reconstructive urology. Two surgeons visited Lusaka in November and the Chair of Urolink attended the College of Surgeons of East, Central and Southern Africa (COSECSA) examinations in Namibia in December 2022, COSECSA's first F2F exams since 2019. Detailed reports on all these visits are available on the BAUS website.

## **Financial review**

### ***Financial results of activities and events***

In general, the Association's finances are stable. In 2022 there was a small operating surplus of £15,636 (2021 – surplus of £195,606, 2020 - deficit of £26,214), against a budgeted deficit of £60,621.

The direct surplus from the 2022 Annual Scientific Meeting (ASM) was £137,718 (2021 - £150,991, 2020 - £87,957 - both virtual meetings with lower costs). The last F2F meeting was in 2019, that meeting generated a surplus of £77,790. Income from the 2022 meeting was £709,945 (2021 virtual meeting income £216,999, 2019 F2F meeting income £548,673). Expenditure on the meeting was £572,227 (2021 virtual meeting expenditure - £66,008, 2019 F2F meeting expenditure £470,883). The significant increase in expenditure on the meeting was attributable to a number of factors including the provision of lunchtime catering in the exhibition hall, provision of a creche and increased audio visual and technical costs associated with offering the meeting with a hybrid format.



**Financial review** (continued)

***Financial results of activities and events*** (continued)

BAUS returned to an almost full programme of F2F educational events in 2022, these activities generated a direct surplus of £48,586 in 2022 as opposed to £73,127 in 2021, when more events were virtual. In 2019, the last year when all educational events were F2F, the surplus was £3,244. The Section of Oncology and Section of Endourology annual meetings generated surpluses of £26,857 and £34,679 respectively (£14,430 and £32,627 for F2F meetings in 2019).

Two industry sponsored meetings generated a surplus of £18,325. A return to F2F meetings and limited capacity for support in the BAUS offices meant that only one industry sponsored webinar (BAUS sponsored Innovations in Urology programme) ran in 2022.

In 2022 subscriptions generated £565,185 (2021 - £580,483) which amounted to 30% of the Association's income in 2022 compared to 46% in 2021 and 56% in 2020. This reflects the return to BAUS's normal range of activities, with more income generated from Events, and is similar to the 34% of income generated from subscriptions in 2019.

***Reserves policy and financial position***

The "free reserves" of BAUS at 31 December 2022, calculated as the total general funds of the Association less the value of fixed assets, amounted to £2,773,967 (2021 - £2,974,133).

Usually, the Annual Scientific Meeting generates about 30-40% of BAUS' income, in 2022 the ASM accounted for 38% (17% in 2021 and 36% in 2019). BAUS has always been aware that it is exposed to significant financial risks in organising events and has worked hard with venues with whom it had contractual commitments. Although there has been great enthusiasm for the return to F2F events, post COVID there is now an expectation that many events will be offered in hybrid format, which inevitably increases audio visual and technical costs. In a challenging economic climate the costs associated with running events have significantly increased and it is not possible to pass these costs on to delegates. For the foreseeable future BAUS envisages running with managed operating deficits. The Trustees regard it as prudent to retain sufficient reserves to cover the costs of an Annual Scientific Meeting, plus any future contractual commitments, including pension provisions and, in addition, covering about six months of operational expenditure under normal circumstances. On this basis, free reserves of at least £2,300,000 should be maintained.

Even as BAUS' range of activities has continued to expand the staffing levels have remained pretty constant over a number of years. In 2022 BAUS used consultancy services to support the strategic planning process and it is anticipated that specialist advice and consultancy services will be required in 2023 to support development work linked to the strategic priorities.

The Trustees are confident that the levels of reserves that BAUS holds, which are readily accessible, is such that BAUS will be able to continue to operate effectively notwithstanding the current economic uncertainties.

***Investments policy***

The Trustees are empowered to invest any money that the Association does not immediately need in such a manner as they may determine.

**Financial review** (continued)

**Investments policy** (continued)

At 31 December 2022, the Trustees held £2,151,228 (£2,435,292 in 2021) of the Association's free reserves in the COIF Charity Funds Scheme managed by CCLA Investment Management. Of this £1,000 (£1,000 in 2021) was held as cash by the investment managers and the remainder was invested. The balance of free reserves, £621,739 (£538,841 in 2021) was held as current assets, principally cash in interest bearing bank accounts.

The Trustees take professional advice from, and are responsible for managing the relationship with, the Association's investment manager, CCLA. The Association's investment strategy is to seek a long-term total return comprising growth in capital and income with a medium level of investment risk. The Trustees have delegated certain discretionary powers of investment to CCLA but can approve changes to the overall investment strategy (for example where an emphasis may be put on capital growth) meaning a slight increase in the relative risk exposure. The Trustees will keep the performance of the investment managers under review and will review their investment strategy on an annual basis.

Performance of the COIF Charities Investment Fund is measured against the bespoke benchmark used by the Fund and by the ARC Steady Growth Charity Index which is used to measure peer group performance.

During the year, investment values fell 11.6% compared to the market value at the end of the previous year (12.42% rise in 2021) and generated investment income at an average rate of 2.6% (2.6% in 2021). During the year the Association's cash balances generated income at an average rate of 0.38% (0.15% in 2021). This reflected the prevailing economic climate and the trustees are satisfied with the performance.

**Governance, structure and management**

**Status and History**

The British Association of Urological Surgeons Limited is a registered charity, and a company limited by guarantee, not having a share capital. Every member undertakes to contribute an amount not exceeding £1 to the assets of the charity in the event of the charity being wound-up during the period of membership, or within one year thereafter.

BAUS originally came into existence as an unincorporated association that was founded in 1945 and has always functioned as a charity. The current corporate entity was incorporated on 16 January 2007 and became a registered charity on 4 December 2010.

The Association is governed by the regulations set down in its company Articles of Association, which were reviewed and updated in 2020 and formally adopted at the Annual General Meeting on 29 September 2020 and subsequently filed with Companies House and the Charity Commission.

**Governance, structure and management** (continued)

***Organisational structure***

The Trustees of BAUS have legal and fiduciary responsibility for the Association. The Trustees are the Officers of the Association (the President, Vice President, Honorary Secretary, Honorary Secretary Elect, Honorary Treasurer and Honorary Treasurer Elect) and up to four co-opted Trustees.

The following key senior members of staff are responsible for the day-to-day management of the charity:

E A Bishop      Chief Executive and Company Secretary

P Hagan          Deputy Chief Executive

The Association currently employs four part-time and five full time members of staff.

The following members have served on the Council since 1 January 2022:

***Elected Regional Representatives***

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R Barod	(2021-2024)	
M Brown	(2017-2022)	
D Burke	(2021-2024)	
B Duggan	(2021-2024)	
V Durning	(2021-2024)	
G Durkan	(2019-2024)	
S Garnett	(2020-2023)	
W Green	(2021-2024)	
M Johnson	(2020-2023)	
G Kanda Swamy	(2019-2024)	
L Kerr	(2022-2025)	(from 13 June 2022)
R Lockyer	(2021-2024)	
M Lynch	(2019-2024)	
R Morrison	(2021-2025)	(from 13 June 2022)
B Patel	(2019-2024)	
N Shah	(2019-2024)	
H Simpson	(2021-2024)	

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**Governance, structure and management** (continued)

**Organisational structure** (continued)

*Ex-officio Council Members*

M Lucky	(2022-2023)	Chair, Section of Andrology and Genito-Urethral Surgery
S Sriprasad	(2022-2023)	Chair, Section of Endourology
M Belal	(2022-2023)	Chair, Section of Female, Neurological and Urodynamic Urology
K Narahari	(2021-2022)	Chair, Section of Oncology
N Boxall	(2022-2023)	Chair, Section of Trainees
B Challacombe	(2020-2022)	The Urology Foundation (TUF) Representative
A McNeill	(2021-)	Chair, Executive Committee BJU International
D Hodgson	(2019-2022)	Chair, BAUS Education Committee
J Glass	(2019-2023)	Council RCS England
C Waymont	(2021-)	President, British Association of Urological Nurses Representative ( <i>invited non-voting</i> )
A Dickinson	(2019-)	Chair, Audit Steering Group
S Natalwala	(2021-2023)	SAS Members Representative
C Moore	(2021-)	Surgical Specialty Lead for Research

**Key management**

The Trustees consider that they, together with the Chief Executive and Deputy Chief Executive, comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis.

None of the Trustees receives remuneration in connection with their duties as trustees. The employing trust of the BAUS President is reimbursed for two sessions per week and there is an option to reimburse the Vice President and Honorary Secretary's trusts for one session respectively per week to ensure they have sufficient protected time to undertake the roles. Remuneration for all BAUS staff (including the Chief Executive and Deputy Chief Executive) is agreed by the Trustees who normally receive an annual confidential salary review report from an independent HR Consultant. The report contains salary review statistics and benchmarking of all job descriptions.

**Method of recruitment, appointment, election, induction and training of Trustees**

*Recruitment*

Details of vacancies for Officer posts are circulated to voting members of the Association. Candidates, who must be voting members in good standing, are proposed and seconded by appropriate sponsors, also voting members in good standing, and nomination forms are submitted to the Secretariat by a given date. Candidates are required to provide a written statement in support of their application, the details of which are circulated to the members who are the electorate. The election process is conducted in accordance with the Rules of the Association.

**Governance, structure and management** (continued)

***Method of recruitment, appointment, election, induction and training of Trustees***  
(continued)

*Appointment and election*

The following procedural details apply to the Officers:

The Officers of the Council comprise the President, Vice President, Honorary Treasurer, Honorary Treasurer Elect, Honorary Secretary and the Honorary Secretary Elect, all of whom have their elections confirmed at the Annual General Meeting.

The President holds office for two years from the time of the Annual General Meeting. The Vice President holds office for two years thereafter becoming President.

The Honorary Secretary and Honorary Treasurer hold office for two years from the time of the Annual General Meeting. The Honorary Secretary Elect and the Honorary Treasurer Elect hold office for two years thereafter becoming Secretary/Treasurer.

Trustees can co-opt up to four members, one of the co-opted Trustees was appointed from among the elected Regional Council members (following interview) and two more members were appointed as co-opted Trustees after a recruitment process in 2020. Following changes to the Articles of Association in 2020, a lay Trustee was appointed.

*Induction and training*

To be eligible for election as a Trustee an individual must be a voting member of the Association, and therefore all of those elected will have a degree of familiarity with the workings of the Association which are set out in full on the BAUS website. However, mindful of the importance of Trustee induction and training, the Association has developed an induction pack for new Trustees and this is given to all Trustees on election and appointment.

The induction pack includes 'The Essential Trustee – what you need to know' published by the Charity Commission, the Trustees' Report and financial statements for the previous year, minutes of Trustee and Council meetings for the 12 month period before the newly elected/appointed Trustees formally begin their period of office, the Association's risk register and other general information – including the dates and times of future Trustees' meetings. Additional training is provided by the charity for Trustees on an on-going basis as the need arises.

***Risk and corporate governance matters***

The Trustees of the Association have been tasked with risk management and corporate governance matters, with the Honorary Treasurer as the lead. The Trustees and the Council generally take a low-risk approach to the management of the Association and they seek to minimise all risk exposure through good governance by maintaining adequate and appropriate systems and procedures throughout the operations of the Association.

The Association maintains a comprehensive risk register which is reviewed regularly by the Trustees. The highest risks identified in the 2022 review remain loss of key staff and loss of income and dependency on a limited number of income sources.

## **Governance, structure and management** (continued)

### ***Risk and corporate governance matters*** (continued)

The development of a strategic plan will allow a comprehensive review of work programmes and priorities which will include a review of staff resources against workplans to ensure resilience, sustainable performance and effective risk management.

The Trustees are satisfied that appropriate processes and policies are in place to manage the major risks identified to an acceptable level.

### ***Sub-Committees***

Under the Association's Rules the Trustees may establish (and disestablish) such committees as they think fit and delegate any of their functions to committees of BAUS. One member of every committee must be a Trustee. The main committees of BAUS are as follows:

#### *The UROLINK Committee*

The UROLINK Committee usually meets virtually at least twice a year, and is responsible for the organisation, financial administration and running of UROLINK. UROLINK aims to encourage and support the establishment of links with individual departments and organisations in low-income countries and to facilitate professional visits to work with colleagues.

Priorities for UROLINK currently are to maintain the long-established link with Kilimanjaro Christian Medical College (KCMC) in Tanzania and further develop the links with Hawassa University Referral Hospital in Ethiopia, University Teaching Hospital Lusaka, Zambia and Kamuzu Central Hospital, Lilongwe, Malawi. BJU International and The Urology Foundation (TUF) continue to support activities at designated centres in Lusaka and Hawassa respectively and funds donated are held in a reserve account. Progress reports are submitted to BJU International and TUF on a regular basis.

#### *Education Committee*

In 2022 a smaller Education committee comprising the three Educational Leads (for Specialty Trainees, FY/CTs and Medical Students) two BSoT Education representatives and an SAS/LED representative was convened in lieu of the larger committee. This group had oversight of the delivery of BAUS education events and courses as well as some development work. Moving forward, the structure and role of the Education committee will be informed in the context of the Association's strategic development process including an Education Review.

#### *Audit Steering Group*

The remit of the ASG is to provide leadership and strategic oversight across all data and audit activity within BAUS.

In 2022, work focussed on:

- ◆ Relationship building, networking and partnering with national programmes for quality improvement; Getting it Right First Time (GIRFT), the National Consultant Information Programme (NCIP), and UK-wide urology patient charities;

## **Governance, structure and management** (continued)

### **Sub-Committees** (continued)

#### *Audit Steering Group* (continued)

- ◆ Support for development and delivery of new audits; and
- ◆ Engagement with the membership, promotion of audit as a tool for quality improvement and dissemination of best practice.

### **Sub-Specialty Sections**

BAUS has four sub-specialty sections:

- ◆ BAUS Section of Oncology formed in 1998;
- ◆ BAUS Section of Endourology formed in 2002;
- ◆ BAUS Section of Female, Neurological and Urodynamic Urology formed in 2002; and
- ◆ BAUS Section of Andrology and Genito-Urethral Surgery formed in 2003;

These sections aim to improve standards and quality of practice, within their sub-specialties, by promoting training, research and development. Members of the Association can join up to three sections which are relevant to their particular areas of practice.

In addition to the sub-specialty Sections, in 2018 a new BAUS Section of Trainees was formed (BSoT). All trainee members of BAUS are automatically members of BSoT.

Each section is administered by its own Executive Committee which is elected from within the sections' membership. The surgeons who make up the Executive Committees of each of the sections give their time voluntarily to these activities. The section chairs are ex-officio members of BAUS Council.

## **Plans for future periods**

### **Future strategy**

Since the publication of the Association's last Strategic Plan in 2016, the medical, political and social landscapes in the UK have been fundamentally re-shaped - including by the challenges of the COVID-19 pandemic. During 2022 work was undertaken to develop a strategic plan which will give a clear focus for the next four years to ensure the Association remains relevant to its members and services they provide for their patients.

A member survey was undertaken in the summer of 2022. The survey highlighted three core themes – membership, education and the provision of urological care (including workforce). A two-day meeting of BAUS Council was held in September 2022 and the survey responses gave an important focus for discussions about the Association's future priorities and the articulation of strategic outcomes for each theme. These outcomes, which underpin the Association's Vision and Mission, were presented back to BAUS Council in January 2023. They will inform and guide BAUS' activities for the next four years.

## **Plans for future periods**

### ***Future strategy***

#### Membership (continued)

OUTCOME– That those delivering urological care become active members of BAUS at all stages of their careers so enabling BAUS to be relevant, representative, inclusive and effective.

In 2023 BAUS will focus on membership recruitment and retention, reviewing the range of membership benefits and pricing models.

#### Education

OUTCOME – That members are supported to access lifelong learning in urology.

Education has been described as the 'heartbeat' of BAUS; it is the Association's core business. In 2023 BAUS will deliver a full calendar of events including educational courses, targeted sub-specialty meetings and a three-day annual scientific meeting.

The COVID pandemic drove change and innovation in the delivery of education and in 2023 the Association will undertake an in-depth review of its education offering to ensure it continues to be relevant, accessible and valued by those who access it.

#### Provision of Urological Care

OUTCOME – BAUS' professional expertise is harnessed to contribute to equitable access to urological care for all patients in the UK.

BAUS will continue to develop and promote best practice service models through audit and quality improvement and where appropriate by working with and giving input to other organisations such as GIRFT and NICE.

Engagement in discussions and activities to better support the urological workforce including training guidance, recruitment and retention.

In addition to the core themes mentioned above BAUS will develop a targeted strategy for communications to ensure they are fit for purpose and review current digital platforms to inform the development of a coordinated digital strategy.

Work on fully implementing the 10-Point Action Plan around widening participation will continue. The aim is to embed the goals across the activities of the Association so that BAUS is an organisation that attracts membership from the widest group of clinicians and healthcare professionals and makes the specialty attractive to all.



**Statement of Trustees' responsibilities**

The Trustees (who are also directors of The British Association of Urological Surgeons Limited for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 charitable company 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 corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Each of the Trustees confirms that:

- ◆ so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

**Trustees' report** 31 December 2022

**Statement of Trustees' responsibilities** *(continued)*

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:

Approved by the Trustees on:

**Independent auditor's report to the members of The British Association of Urological Surgeons Limited**

**Opinion**

We have audited the financial statements of The British Association of Urological Surgeons Limited (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, and statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the trustees' report, which is also a directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006).

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and

**Auditor's responsibilities for the audit of the financial statements** (continued)

- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work 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 auditor'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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Edward Finch (Senior Statutory Auditor)  
For and on behalf of Buzzacott LLP, Statutory Auditor  
130 Wood Street  
London  
EC2V 6DL

## Statement of financial activities Year to 31 December 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	2021 £
<b>Income and expenditure</b>							
<b>Income:</b>							
Investment income	1	67,549	—	67,549	64,295	—	64,295
Income from charitable activities							
. Dissemination of information	2	1,789,599	7,000	1,796,599	1,191,529	15,000	1,206,529
<b>Total income</b>		<b>1,857,148</b>	<b>7,000</b>	<b>1,864,148</b>	<b>1,255,824</b>	<b>15,000</b>	<b>1,270,824</b>
<b>Expenditure</b>							
Expenditure on charitable activities							
. Dissemination of information	3	1,829,476	19,036	1,848,512	1,071,273	3,945	1,075,218
<b>Total expenditure</b>		<b>1,829,476</b>	<b>19,036</b>	<b>1,848,512</b>	<b>1,071,273</b>	<b>3,945</b>	<b>1,075,218</b>
<b>Net (expenditure) income before gains on investments</b>		<b>27,672</b>	<b>(12,036)</b>	<b>15,636</b>	<b>184,551</b>	<b>11,055</b>	<b>195,606</b>
Net (losses) gains on investments	11	(283,064)	—	(283,064)	302,416	—	302,416
<b>Net expenditure (income)</b>		<b>(255,392)</b>	<b>(12,036)</b>	<b>(267,428)</b>	<b>486,967</b>	<b>11,055</b>	<b>498,022</b>
Transfer between funds	14	—	—	—	—	—	—
<b>Net movement in funds</b>		<b>(255,392)</b>	<b>(12,036)</b>	<b>(267,428)</b>	<b>486,967</b>	<b>11,055</b>	<b>498,022</b>
<b>Reconciliation of funds:</b>							
Fund balances brought forward at 1 January 2022		3,410,647	42,521	3,453,168	2,923,680	31,466	2,955,146
<b>Fund balances carried forward at 31 December 2022</b>		<b>3,155,255</b>	<b>30,485</b>	<b>3,185,740</b>	<b>3,410,647</b>	<b>42,521</b>	<b>3,453,168</b>

All of the charity's activities derived from continuing operations during the current financial period.

All recognised gains or losses are included in the above statement of financial activities.

**Balance sheet** 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
<b>Fixed assets</b>					
Intangible fixed assets	9		—		9,360
Tangible fixed assets	10		9,204		11,809
Investments	11		2,151,228		2,434,292
			<b>2,160,432</b>		<b>2,455,461</b>
<b>Current assets</b>					
Stocks		5,126		6,487	
Debtors	12	796,682		704,877	
Cash at bank and in hand		848,618		753,666	
		<b>1,650,426</b>		<b>1,465,030</b>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	13	(625,118)		(467,323)	
<b>Net current assets</b>			<b>1,025,308</b>		<b>997,707</b>
<b>Total net assets</b>			<b>3,185,740</b>		<b>3,453,168</b>
<b>The funds of the charity:</b>					
Restricted funds					
. UROLINK funds	14		30,485		42,521
Designated funds					
. Endourology funds	14		315,031		351,487
. BSoT fund			57,053		63,858
Unrestricted funds:					
. General funds	14		2,783,171		2,995,302
			<b>3,185,740</b>		<b>3,453,168</b>

Approved by the Trustees  
and signed on their behalf by:

President

Honorary Treasurer

Approved on:

The British Association of Urological Surgeons Limited  
Registered Company Number: 06054614 (England and Wales)



## Statement of cash flows 31 December 2022

	Notes	2022 £	2021 £
<b>Cash inflow from operating activities:</b>			
Net cash provided by operating activities	A	<b>28,524</b>	123,103
<b>Cash inflow from investing activities:</b>			
Dividends and interest from investments		<b>67,549</b>	64,295
Purchase of tangible fixed assets		<b>(1,121)</b>	(5,619)
<b>Net cash provided by investing activities</b>		<b>66,428</b>	58,676
<b>Change in cash and cash equivalents in the year</b>		<b>94,952</b>	181,779
<b>Cash and cash equivalents at 1 January 2022</b>	B	<b>753,666</b>	571,887
<b>Cash and cash equivalents at 31 December 2022</b>	B	<b>848,618</b>	753,666

### Notes to the cash flow statement for the year to 31 December 2022.

#### A Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
<b>Net movement in funds (as per the statement of financial activities)</b>	<b>(267,428)</b>	498,022
<b>Adjustments for:</b>		
Depreciation charge	<b>3,726</b>	2,342
Amortisation charge	<b>9,360</b>	9,360
Losses/(Gains) on investments	<b>283,064</b>	(302,416)
Dividends and interest from investments	<b>(67,549)</b>	(64,295)
Decrease/(Increase) in stocks	<b>1,361</b>	(510)
(Increase) in debtors	<b>(91,805)</b>	(311,535)
Increase in creditors	<b>157,795</b>	292,135
<b>Net cash provided by operating activities</b>	<b>28,524</b>	123,103

#### B Analysis of cash and cash equivalents

	2022 £	2021 £
Cash at bank and in hand	<b>847,618</b>	752,666
Cash held by investment managers	<b>1,000</b>	1,000
<b>Total cash and cash equivalents</b>	<b>848,618</b>	753,666

## **Principal accounting policies** 31 December 2022

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

### **Basis of preparation**

These accounts have been prepared for the year to 31 December 2022.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts 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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

### **Critical accounting estimates and areas of judgement**

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where judgements and estimates have been made include the judgement whether items meet the criteria for capitalisation as intangible fixed assets, estimating the amortisation and useful economic life and likely residual values, if any, of intangible and tangible fixed assets for the purposes of determining the annual depreciation charge.

### **Assessment of going concern**

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that the charity is able to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. With regard to the next accounting period, the year ending 31 December 2023, the most significant areas that affect the carrying value of the assets held by the charity are the level of investment return and the performance of the investment markets.

### **Income recognition**

Income is recognised in the period in which the charity becomes entitled to that income, where receipt of resources is probable and the amount can be measured reliably.

Income comprises subscriptions, income from scientific meetings and journals, investment income, donations and other income.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. 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.

Income is recognised in the statement of financial activities for the proportion of subscriptions, which are receivable in the financial period. Amounts received but not recognised in the statement of financial activities are carried forward in the balance sheet as deferred income.

Income from scientific meetings and journals is recognised in the statement of financial activities when the service is delivered. Amounts received but not recognised are carried forward in the balance sheet as deferred income.

### **Resources expended**

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes investment management fees.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include charitable grants and donations, direct and support costs in respect of the dissemination of information including governance costs.

Grants payable are included in the statement of financial activities when approved and when the intended recipient has either received the funds or been informed of the decision to make the grant and has satisfied all performance conditions. Grants approved but not paid at the end of the financial year are accrued. Grants where the beneficiary has not been informed or has to fulfil performance conditions before the grant is released are not accrued for but are disclosed as financial commitments in the notes to the accounts. Grants comprise single year payments rather than multi-year grants.

All expenditure is stated inclusive of irrecoverable VAT.

#### **Allocation of support and governance costs**

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect of its compliance with regulation and good practice.

Support costs and governance costs are allocated in full to the charitable activity of dissemination of information.

#### **Intangible fixed assets**

All intangible assets purchased that have a cost of more than £500 and an expected useful economic life that exceeds one year are capitalised and classified as intangible fixed assets. Intangible fixed assets are stated at historical cost less amortisation. Amortisation is provided on all intangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

- ◆ CRM database – over 5 years.

An annual impairment review is carried out for each asset after it has been brought into use to reassess its remaining useful life and that it still meets the definition of an intangible asset. Provision is made for assets that are no longer deemed to give an ongoing benefit to the charity for a period of greater than 12 months.

#### **Tangible fixed assets**

All tangible assets purchased that have a cost of more than £500 and an expected useful economic life that exceeds one year are capitalised and classified as fixed assets. Tangible fixed assets are stated at historical cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

- ◆ Improvements to leasehold premises – over the life of the lease
- ◆ Fixtures and fittings – over 5 years
- ◆ Office equipment – over 5 years

#### **Fixed asset investments**

Listed 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.

The charity does not acquire put options, derivatives or other complex financial instruments.

**Fixed asset investments** (continued)

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value at that date. Realised and unrealised investment gains (or losses) are combined in the statement of financial activities and are credited (or debited) in the year in which they arise.

**Stocks**

Stocks are valued at the lower cost or net realisable value.

**Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

**Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

**Creditors and provisions**

Creditors and provisions are recognised when there is a legal or constructive obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

**Leased assets**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight line basis over the term of the lease.

**Pension contributions**

The charity participates in a multi-employer defined benefit pension scheme known as the Superannuation Arrangements of the University of London ("SAUL"). The scheme is contracted out of the State Earnings-Related Pension Scheme and is a centralised scheme for certain employees with the assets held in separate trustee-administered funds. The charity is unable to identify its share of the underlying assets and liabilities of the scheme, therefore the financial statements include pension costs payable in respect of the plan on a defined contribution basis.

## **Principal accounting policies** 31 December 2022

### **Fund accounting**

The general fund comprises the accumulated surpluses of unrestricted incoming resources not yet expended, which are available for use in furtherance of the general objectives of the charity.

Designated funds are set aside out of unrestricted funds and consist of amounts which have been allocated or designated for specific purposes by the trustees. The use of designated funds remains at the discretion of the trustees.

Restricted funds are funds subject to specific conditions imposed by donors. The purpose and use of the restricted funds are set out in the notes to the accounts. Amounts unspent at the year end are carried forward in the balance sheet.

Notes to the financial statements 31 December 2022

**1 Investment income**

	Unrestricted funds £	Restricted funds £	2022 £
Bank interest receivable on short term cash deposits	3,065	—	<b>3,065</b>
Income from investments listed on a recognised stock exchange	64,484	—	<b>64,484</b>
<b>2022 Total funds</b>	<b>67,549</b>	<b>—</b>	<b>67,549</b>
	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	2021 £
<i>Bank interest receivable on short term cash deposits</i>	1,077	—	1,077
<i>Income from investments listed on a recognised stock exchange</i>	63,218	—	63,218
<i>2021 Total funds</i>	<i>64,295</i>	<i>—</i>	<i>64,295</i>

**2 Income from dissemination of information**

	Unrestricted funds £	Restricted funds £	2022 £
Subscriptions	565,185	—	<b>565,185</b>
Annual Scientific Meeting	709,945	—	<b>709,945</b>
Other meetings	52,778	—	<b>52,778</b>
Journal of Clinical Urology	85,051	—	<b>85,051</b>
Office of Education	152,138	—	<b>152,138</b>
Section of Oncology	98,290	—	<b>98,290</b>
Section of Endourology	82,210	—	<b>82,210</b>
Section of Trainees	25,544	—	<b>25,544</b>
UK Fellowship Meeting	4,167	—	<b>4,167</b>
Industry sponsored webinars	9,733	—	<b>9,733</b>
Urolink	1,500	7,000	<b>8,500</b>
Other income	3,058	—	<b>3,058</b>
<b>2022 Total funds</b>	<b>1,789,599</b>	<b>7,000</b>	<b>1,796,599</b>
	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	2021 £
<i>Subscriptions</i>	580,483	—	580,483
<i>Annual Scientific Meeting</i>	216,999	—	216,999
<i>Journal of Clinical Urology</i>	72,201	—	72,201
<i>Office of Education</i>	109,838	—	109,838
<i>Section of Oncology</i>	66,050	—	66,050
<i>Section of Endourology</i>	66,331	—	66,331
<i>Section of Trainees</i>	5,467	—	5,467
<i>Industry sponsored webinars</i>	71,534	—	71,534
<i>Urolink</i>	—	15,000	15,000
<i>Data and audit</i>	2,500	—	2,500
<i>Other income</i>	126	—	126
<i>2021 Total funds</i>	<i>1,191,529</i>	<i>15,000</i>	<i>1,206,529</i>

Notes to the financial statements 31 December 2022

**3 Costs of dissemination of information (continued)**

	Unrestricted funds £	Restricted funds £	2022 £
<i>Direct costs:</i>			
Annual Scientific Meeting	572,227	—	<b>572,227</b>
Other meetings	30,425	—	<b>30,425</b>
Journal of Clinical Urology	80,694	—	<b>80,694</b>
Office of Education	103,552	—	<b>103,552</b>
Section of Oncology	71,433	—	<b>71,433</b>
Section of Endourology	47,531	—	<b>47,531</b>
Section of Female Urology	1,006	—	<b>1,006</b>
Section of Trainees	27,344	—	<b>27,344</b>
Section of Andrology	2,130	—	<b>2,130</b>
Section of Academic Urology	3,000	—	<b>3,000</b>
Industry sponsored webinars	500	—	<b>500</b>
Data and audit	7,077	—	<b>7,077</b>
British Journal of Urology International	66,507	—	<b>66,507</b>
Grants, donations and awards (see note 4)	1,483	—	<b>1,483</b>
Urolink	18,515	19,036	<b>37,551</b>
Subscriptions	4,386	—	<b>4,386</b>
Website Costs	6,075	—	<b>6,075</b>
	<u>1,043,885</u>	<u>19,036</u>	<u><b>1,062,921</b></u>
Support costs (see note 5)	682,088	—	<b>682,088</b>
Governance costs (see note 5)	103,503	—	<b>103,503</b>
<b>2022 Total funds</b>	<u>1,829,476</u>	<u>19,036</u>	<u><b>1,848,512</b></u>
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2021 £</i>
<i>Direct costs:</i>			
Annual Scientific Meeting	66,008	—	66,008
Journal of Clinical Urology	55,417	—	55,417
Office of Education	36,711	—	36,711
Section of Oncology	47,181	—	47,181
Section of Endourology	36,850	—	36,850
Section of Female Urology	886	—	886
Section of Andrology	839	—	839
Section of Academic Urology	6,000	—	6,000
Industry sponsored webinars	9,075	—	9,075
BAUS 2020	749	—	749
UK Fellowship Meeting	5,956	—	5,956
Data and audit	5,610	—	5,610
British Journal of Urology International	61,233	—	61,233
Grants, donations and awards (see note 4)	3,737	—	3,737
Urolink	339	3,945	4,284
Subscriptions	6,952	—	6,952
Website Costs	15,745	—	15,745
	<u>359,288</u>	<u>3,945</u>	<u>363,233</u>
Support costs (see note 5)	625,205	—	625,205
Governance costs (see note 5)	86,780	—	86,780
<b>2021 Total funds</b>	<u>1,071,273</u>	<u>3,945</u>	<u>1,075,218</u>



Notes to the financial statements 31 December 2022

**4 Prizes, donations and awards**

	Unrestricted funds £	Restricted funds £	2022 £
Other Grants	122	—	122
Medals awarded to five individuals	1,361	—	1,361
<b>2022 Total funds</b>	<b>1,483</b>	<b>—</b>	<b>1,483</b>
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2021 £</i>
<i>Other Grants</i>	<i>2,757</i>	<i>—</i>	<i>2,757</i>
<i>Medals awarded to five individuals</i>	<i>980</i>	<i>—</i>	<i>980</i>
<i>2021 Total funds</i>	<i>3,737</i>	<i>—</i>	<i>3,737</i>

**5 Support and governance costs**

	Support costs £	Governance £	2022 £
Staff costs (see note 7)	452,242	—	452,242
Staff recruitment, training, travel and welfare	2,674	—	2,674
Council and committee expenses	—	37,471	37,471
President's expenses and Officer's sessional time	—	44,982	44,982
Accommodation costs	48,754	—	48,754
Repairs, maintenance, and computer software expenses	42,865	—	42,865
Telephone	1,071	—	1,071
Postage, mailings, printing and stationery	4,940	—	4,940
Legal and professional fees	65,823	—	65,823
Auditors' remuneration:			
. Audit – current year	—	8,250	8,250
. Accountancy and advisory	—	12,800	12,800
Bank and credit card charges	22,875	—	22,875
Irrecoverable VAT	5,190	—	5,190
Irrecoverable future AGM deposit funds	16,786	—	16,786
Sundry office expenses	5,782	—	5,782
Depreciation	3,726	—	3,726
Amortisation	9,360	—	9,360
	<b>682,088</b>	<b>103,503</b>	<b>785,591</b>

**5 Support and governance costs (continued)**

	Support costs £	Governance £	2021 £
Staff costs (see note 7)	434,166	—	434,166
Staff recruitment, training, travel and welfare	5,978	—	5,978
Council and committee expenses	—	24,756	24,756
President's expenses and Officer's sessional time	—	44,789	44,789
Accommodation costs	55,201	—	55,201
Repairs, maintenance, and computer software expenses	65,517	—	65,517
Telephone	745	—	745
Postage, mailings, printing and stationery	4,171	—	4,171
Legal and professional fees	18,063	—	18,063
Auditors' remuneration:			
. Audit – current year	—	8,250	8,250
. Accountancy and advisory	—	8,985	8,985
Bank and credit card charges	11,114	—	11,114
Irrecoverable VAT	16,064	—	16,064
Sundry office expenses	2,484	—	2,484
Depreciation	2,342	—	2,342
Amortisation	9,360	—	9,360
	<b>625,205</b>	<b>86,780</b>	<b>711,985</b>

**6 Net (expenditure) income before gains on investments**

This is stated after charging:

	2022 £	2021 £
Staff costs (see note 7)	<b>452,242</b>	434,166
Depreciation	<b>3,726</b>	2,342
Amortisation	<b>9,360</b>	9,360
Operating lease charges	<b>48,601</b>	58,989
Auditors' remuneration		
. Audit – current year	<b>8,250</b>	8,250
. Other services – current year	<b>3,900</b>	9,885

**7 Staff costs and remuneration of key management personnel**

The average number of persons employed by the charity (excluding council members), during the year was as follows:

	2022 No.	2021 No.
Office and administration	<b>9</b>	10

6 full-time and 3 part-time (2021 – 6 full-time, 4 part-time).

Staff costs for the above persons:

	2022 £	2021 £
Wages and salaries	<b>360,574</b>	349,859
Social security costs	<b>35,488</b>	32,639
Other pension costs	<b>56,180</b>	51,668
	<b>452,242</b>	434,166

**7 Staff costs and remuneration of key management personnel** (continued)

No trustee received any remuneration for services to the charity as a member of Council during the current or previous year. During the year, eight (2021 - seven) trustees were reimbursed for travel and meetings expenses totalling £10,155 (2021 - £1,091). BAUS reimbursed the employing trust of the BAUS President for two sessions per week and the employing trust of the Vice President for one session per week, amounting to £30,997 (2021 - £36,448).

During the year the number of employees earning £60,000 or more (including taxable benefits but excluding employer pension contributions) was as follows:

	2022 No.	2021 No.
£70,001 - £80,000	—	1
£80,001 - £90,000	1	—

The pension contributions payable for these employees amounted to £14,960 (2021 - £12,926).

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees, the Chief Executive and Deputy Chief Executive. The total employment costs (including employer's national insurance and pension contributions) of the key management personnel for the year was £184,596 (2021 - £174,084).

**8 Taxation**

The charity is not liable to corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**9 Intangible fixed assets**

	CRM database £
<b>Cost</b>	
At 1 January 2022 and at 31 December 2022	<b>46,800</b>
<b>Amortisation</b>	
At 1 January 2022	<b>37,440</b>
Charge for the year	<b>9,360</b>
At 31 December 2022	<b>46,800</b>
<b>Net book values</b>	
At 31 December 2022	<b>—</b>
At 31 December 2021	<b>9,360</b>

## 10 Tangible fixed assets

	Fixtures & fittings £	Computer equipment £	Total £
<b>Cost</b>			
At 1 January 2022	15,262	20,616	<b>35,878</b>
Additions	—	1,121	<b>1,121</b>
Disposals	(9,765)	(2,154)	<b>(11,919)</b>
At 31 December 2022	<u>5,497</u>	<u>19,583</u>	<b><u>25,080</u></b>
<b>Depreciation</b>			
At 1 January 2022	14,662	9,407	<b>24,069</b>
Charge for the year	—	3,726	<b>3,726</b>
Elimination on disposal	(9,765)	(2,154)	<b>(11,919)</b>
At 31 December 2022	<u>4,897</u>	<u>10,979</u>	<b><u>15,876</u></b>
<b>Net book values</b>			
At 31 December 2022	<u>600</u>	<u>8,604</u>	<b><u>9,204</u></b>
At 31 December 2021	<u>600</u>	<u>11,209</u>	<b><u>11,809</u></b>

Improvements to leasehold premises have been written off over the life of the lease. In the previous year, the lease was extended until May 2021, until which point these original assets remained in use.

## 11 Investments

	2022 £	2021 £
Investments listed on a recognised stock exchange at market value		
1 January 2022	<b>2,434,292</b>	2,131,876
Unrealised (losses) gains	<b>(283,064)</b>	302,416
<b>At 31 December 2022</b>	<b><u>2,151,228</u></b>	<u>2,434,292</u>

At the balance sheet date, the historical cost of the investments was £1,972,364 (2021 - £1,972,364).

At the balance sheet date, the market value of the portfolio comprised:

	2022 £	2021 £
Fixed interest	<b>106,486</b>	—
UK equities	<b>198,128</b>	286,760
Global equities	<b>1,273,527</b>	1,603,468
Property	<b>69,915</b>	93,720
Other assets	<b>503,172</b>	450,344
	<b><u>2,151,228</u></b>	<u>2,434,292</u>

Individual holdings representing more than 5% of the market value of the portfolio at the balance sheet date are as follows:

	2022 £	2021 £
COIF Charities Investment Fund	<b><u>2,151,228</u></b>	<u>2,434,292</u>

**Notes to the financial statements** 31 December 2022

**12 Debtors**

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	455,139	102,068
Accrued income	76,913	—
Prepayments and accrued income	264,630	602,809
	<b>796,682</b>	<b>704,877</b>

**13 Creditors: amounts falling due within one year**

	2022 £	2021 £
Amounts falling due within one year:		
Trade creditors	57,786	50,511
Other taxes and social security costs	13,516	10,273
VAT payable	53,811	30,486
Accruals	35,532	49,341
Deferred income:		
. Annual meeting income received in advance	410,010	244,306
. Office of Education income received in advance	37,033	25,250
. BSoT income received in advance	—	23,408
. Industry sponsorship webinars/meetings	17,100	33,333
. Subscription income received in advance	330	415
	<b>625,118</b>	<b>467,323</b>

Income has been deferred because the charity has not yet met the conditions for recognising the income. The movements on deferred income are analysed below:

	2022 £	2021 £
Brought forward	326,712	89,333
Released in year	(326,712)	(89,333)
Additions in year	464,473	326,712
Carried forward	<b>464,473</b>	<b>326,712</b>

**14 Funds**

	1 January 2022 £	Income £	Expenditure £	Gains on investments £	31 December 2022 £
Restricted income funds:					
. UROLINK fund	42,521	7,000	(19,036)	—	<b>30,485</b>
Designated funds:					
. Section of Trainees fund	63,858	25,544	(25,857)	(6,492)	<b>57,053</b>
. Endourology fund	351,487	—	1,000	(37,456)	<b>315,031</b>
Unrestricted income funds:					
. General fund	2,995,302	1,831,604	(1,804,619)	(239,116)	<b>2,783,171</b>
	<b>3,453,168</b>	<b>1,864,148</b>	<b>(1,848,512)</b>	<b>(283,064)</b>	<b>3,185,740</b>

**14 Funds (continued)**

	1 January 2021 £	Income £	Expenditure £	Gains on investments £	31 December 2021 £
<i>Restricted income funds:</i>					
. UROLINK fund	31,466	15,000	(3,945)	—	42,521
<i>Designated funds:</i>					
. Section of Trainees fund	56,475	—	(1,100)	8,483	63,858
. Endourology fund	307,028	—	(1,657)	46,116	351,487
<i>Unrestricted income funds:</i>					
. General fund	2,560,177	1,255,824	(1,068,516)	247,817	2,995,302
	<u>2,955,146</u>	<u>1,270,824</u>	<u>(1,075,218)</u>	<u>302,416</u>	<u>3,453,168</u>

The UROLINK Fund was set up in 2008 by the unincorporated Association with a donation received from BJU international. Further funds have been received in recent years from BJU International and The Urology Foundation. These monies continue to be utilised to support UROLINK activities.

The Endourology designated fund represents the net surplus generated from the World Congress of Endourology, which will be used to support fellowships in endourology. It is anticipated this fund will be spent over a maximum of ten years.

The BAUS Section of Trainees (BSoT) designated fund represents the monies transferred to BAUS in 2019 when the Specialist Urology Registrars' Group (SURG), which had been a separate charity, ceased to exist and the BSoT was formed as part of BAUS. Trustees agreed these funds plus any surpluses generated by BSoT activities could be held in a designated fund to support urological training/trainees.

**15 Analysis of net assets between funds**

	Fixed assets £	Investments £	Net current assets £	<b>2022 Total £</b>
<i>Restricted income funds:</i>				
. UROLINK fund	—	—	30,485	<b>30,485</b>
Designated income funds	—	372,084	—	<b>372,084</b>
<i>Unrestricted income funds</i>				
. General fund	9,204	1,779,144	994,823	<b>2,783,171</b>
	<u>9,204</u>	<u>2,151,228</u>	<u>1,025,308</u>	<b><u>3,185,740</u></b>

	Fixed assets £	Investments £	Net current assets £	2021 Total £
<i>Restricted income funds:</i>				
. UROLINK fund	—	—	42,521	42,521
Designated income funds	—	415,345	—	415,345
<i>Unrestricted income funds</i>				
. General fund	21,169	2,018,947	955,186	2,995,302
	<u>21,169</u>	<u>2,434,292</u>	<u>997,707</u>	<u>3,453,168</u>

**15 Analysis of net assets between funds** (continued)

The total unrealised gains as at 31 December 2022 constitutes movements on fair value and are as follows:

	2022 £	2021 £
<b>Unrealised gains included above:</b>		
On investments	<b>178,864</b>	461,928
<b>Total unrealised gains at 31 December 2022</b>	<b>178,864</b>	461,928
<b>Reconciliation of movements in unrealised gains</b>		
Unrealised gains at 1 January 2022	<b>461,928</b>	159,512
Add: net (losses) gains arising on fair value movements arising in the year	<b>(283,064)</b>	302,416
<b>Total unrealised gains at 31 December 2022</b>	<b>178,864</b>	461,928

**16 Commitments under operating leases**

At 31 December 2022, the charitable company had the following future minimum commitments under non-cancellable operating leases as follows:

	2022 £	2021 £
In respect of land and building leases		
Payments which fall due:		
. Within one year	<b>43,080</b>	46,057
. Within two to five years	<b>100,376</b>	153,523
	<b>143,456</b>	199,580

**17 Pension commitments**

The charitable company participates in a centralised defined benefit scheme known as Superannuation Arrangements of the University of London (SAUL) for all qualified employees with the assets held in trustee administered funds. It is not possible to identify the charitable company's share of the underlying assets and liabilities of SAUL. Therefore contributions are accounted for as if SAUL were a defined contribution scheme and pension costs are based on the amounts actually payable (cash amounts) in accordance with FRS 102. The amount charged to the statement of financial activities in respect of pension costs (as shown in note 7) is the total contributions payable for the year. Any contributions payable at the balance sheet date are treated as creditors (as shown in note 13).

SAUL is subject to triennial valuation by professionally qualified and independent actuaries. The last available valuation was carried out as at 31 March 2020 using the projected unit credit method in which the actuarial liability makes allowance for projected earnings. The main assumptions used to assess the technical provisions were:

**17 Pension commitments** (continued)

Pre-retirement discount rate	4.06% per annum
Post-retirement discount rate	1.96% per annum
General salary increases	3.49% per annum
Price inflation – RPI	3.39% per annum
Price inflation – CPI	2.49% per annum
Pension increases in payment	2.49% per annum

The actuarial valuation applies to SAUL as a whole and does not identify surpluses or deficits applicable to individual employers. The valuation results show that SAUL's funding level at 31 March 2020 (the valuation date) was 94%, with a funding deficit of £217 million. The SAUL Trustee, as permitted by The Pensions Regulator, has chosen to take into account post-valuation date experience in its forward planning. Using the same assumptions as those applied at 31 March 2020, SAUL was 109% funded with a surplus of £357 million on 30 April 2021.

There will be a phased increase in the employer contribution rate from 16% to 19% on 1 April 2022, with a further increase from 19% to 21% on 1 January 2023. Member contributions were maintained at 6% of salaries.

**18 Related party transactions**

There were no transactions with a related party requiring disclosure during the period (2021 - £nil, see note 7 to the financial statements).