

**THE WORLD COUNCIL OF ENTEROSTOMAL THERAPISTS**

**UNITED KINGDOM ORGANISATION**

**WCET (UK)**

**REPORT AND ACCOUNTS**

**31 MARCH 2011**

**Registered Charity Number: 1043897**



**WCET (UK)**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Charity information	1
Trustees' report	2 - 3
Statement of trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 - 9

**WCET (UK)**  
**Charity Information**

**Trustees**

Alison Crawshaw  
Jules Plumb  
Carol Katté  
Jo Sica  
Julia Williams  
Jill Marshall  
Angie Perrin

Chairman  
Secretary  
Treasurer  
Public Relations  
Education Officer

**Independent Examiner**

Ron Enticott FCA

**Bankers**

Lloyds TSB plc  
Southport  
Merseyside

**Principal office**

14 Greyfriars Crescent  
Beverley  
HU17 8LR

**Registered Charity number**

1043897

## **WCET (UK) Trustees' Report**

### **Objects of the charity, principal activities and organisation of our work**

#### **Principle objects**

The charitable association was established under a Trust Deed dated 3 February 1995 in order to promote:

- the provision of an internationally-based corporate identity for qualified stoma therapy nurses
- the continuing education of these nurses and
- the extension of education related to the needs of individuals with: ostomies, incontinence, draining wounds, fistulae and actual or potential alterations in tissue integrity.

The constitution is reviewed every two years. The latest issue of the constitution was amended in September 2009. The objectives stated in that constitution are:

To promote the art and science of stoma care nursing (and related conditions) and to improve facilities and opportunities for nurses and others engaged in such care to further their education and skills in the profession of stoma therapy nursing.

#### **Developments, activities and achievements during the period**

We have had another very productive year, with many activities, some of which are detailed below. Our current membership is 280.

The annual conference was held at the Bournemouth International Centre in September 2010, attended by over 360 delegates. It was extremely well evaluated and suggestions for topics to be included in next year's conference will be actioned. The gala dinner, with a theme of British seaside, was attended by over 500 guests, enjoying seaside sideshows along with lively dancing to a live band and a disco. For the first time we made available to delegates memory sticks containing all the presentations made at the conference.

Approximately 100 delegates represented the UK at the World Council of Enterostomal Therapists (WCET)'s Biennial Congress held in Phoenix in June – this year a joint conference with the US Wound, Ostomy and Continence Nurses Society (WOCN) - some giving presentations or exhibiting posters, and all benefiting from the educational sessions, networking opportunities and the dry, extreme heat of Arizona - with the opportunity to visit the Grand Canyon for some. Unfortunately, after much hard work from the committee, re-working our bid at the last minute whilst there, we were not successful in our attempt to host the World Congress in the UK in 2014, with Sweden winning it.

## **Developments, activities and achievements during the period (continued)**

We were represented at the Annual Conferences/AGMs of the Ileostomy Association (IA) and the Urostomy Association (UA) again this year and we thank them for their hospitality. We attended three meetings of the PIPs (Patients, Industry and Professionals) Forum, contributing to a joint strategy for progressing the aims of all three sections of users/providers in stoma care. We were represented at the Scottish Stoma Forum (the Scottish equivalent of PIPs), which carried out an audit of patient care funded by the Scottish Executive.

We have this year engaged the services of a Public Relations company who provided members with monthly political bulletins, with hyperlinks to relevant documents/publications, and assisted us in developing toolkits to enable engagement with MPs, the Royal College of Nursing, the Department of Health and other relevant organisations in order to raise the profile of Stoma Care Specialist Nurses, and demonstrate the contribution we make to the patient care. Our aim was to inform stakeholders and employers at a time when specialist nurse posts, and particularly stoma nurse posts, seem to be under threat from cuts to funding. This project is ongoing.

We took over the production of the “Roles and Responsibilities of a Stoma Care Nurse Specialist” booklet when the Royal College of Nursing (who started it) withdrew the funding for it. This is now available either in hard copy or to download from our web site ([wcetuk.org.uk](http://wcetuk.org.uk)).

### **Financial review**

The results for the period are shown in the accounts and accompanying notes on pages 6 to 9.

Total net outgoing resources of the charity for the period were £28,670 and total funds carried forward are now £62,332.

The trustees consider that the performance of the charity this year continues to be satisfactory.

### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to its operations and finances, and are satisfied that they have established systems to mitigate the significant risks.

### **Plans for future periods**

Development of a programme of support and training to encourage members who are new to presenting at conference.

Development of WCET endorsements and approval for projects relating to Stoma Care that demonstrate quality of care.

We are currently engaged in a consultation with members to determine the way forward for our organization. Our worldwide umbrella organization – the World Council of Enterostomal Therapists (WCET) – encompasses the specialities of wound care and continence as well as stoma care. In the UK we (WCETUK) specialise only in stoma care, so it is felt that renaming/reforming the organisation might better represent our members and strengthen our corporate identity. Members are being asked to vote on this issue.

**Trustees' responsibilities in relation to the accounts**

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year that give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees:

.....  
Alison Crawshaw  
Chairman

.....  
Carol Katté  
Treasurer

Signed on 4 October 2011

**Independent examiner's report  
to the Trustees of WCET (UK)**

I report on the accounts of the Charity for the period ended 31 March 2011, which are set out on pages 6 to 9.

**Respective responsibilities of trustees and examiner**

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the 1993 Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
R Enticott FCA

Signed on 4 October 2011

WCET (UK)

Statement of Financial Activities for the period ended 31 March 2011

	Notes	Unrestricted Funds		Total 2011 £	Total 2010 £
		General Fund £	Education Fund £		
<b>Incoming Resources</b>					
Voluntary income	2	4,294		4,294	2,120
Activities for generating funds	3	233,586		233,586	239,191
Investment income	4	124	4	128	37
<b>Total Incoming Resources</b>		<u>238,004</u>	<u>4</u>	<u>238,008</u>	<u>241,348</u>
<b>Resources expended</b>					
Costs of generating funds					
Charitable activities	5	6,347	2,957	9,304	2,287
Costs of activities for generating funds	6	233,372		233,372	227,566
Support costs	7	24,002		24,002	4,892
Grants paid	8	-	-	-	-
<b>Total Resources expended</b>		<u>263,721</u>	<u>2,957</u>	<u>266,678</u>	<u>234,745</u>
Net Incoming/(Outgoing) resources before transfers					
		(25,717)	(2,953)	(28,670)	6,603
Balance at 1 April 2010		80,927	10,075	91,002	84,399
Balance at 31 March 2011	15	<u>55,210</u>	<u>7,122</u>	<u>62,332</u>	<u>91,002</u>

The Notes on pages 8 to 9 form part of these accounts.

**WCET (UK)**

**Balance Sheet as at 31 March 2011**

	<b>Notes</b>	<b>2011</b>	<b>2010</b>
		£	£
<b>Fixed Assets</b>			
Tangible Assets	9	129	342
		<u>129</u>	<u>342</u>
<b>Current Assets</b>			
Debtors	10	15,185	11,447
Cash at bank and in hand	11	47,500	79,661
		<u>62,685</u>	<u>91,108</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	12	483	448
		<u>62,203</u>	<u>90,660</u>
<b>Net current assets/(liabilities)</b>		<u>62,332</u>	<u>91,002</u>
<b>Total assets less current liabilities</b>		<u><u>62,332</u></u>	<u><u>91,002</u></u>
Unrestricted Funds	13	62,332	91,002
<b>Funds</b>		<u><u>62,332</u></u>	<u><u>91,002</u></u>

The Notes on pages 8 to 9 form part of these accounts.

**Signed:**

.....  
**Alison Crawshaw**  
**Chairman**

.....  
**Carol Katté**  
**Treasurer**

Signed on 4 October 2011

WCET (UK)

Notes forming part of the financial statements for the period ended 31 March 2011

1 Accounting policies

**Basis of preparation:**

The accounts are prepared under the historical cost convention. The accounts have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005, applicable UK Accounting Standards and the Financial Reporting Standard for Smaller Entities (effective April 2008). The Principal accounting policies adopted in the preparation of the accounts are set out below.

**Incoming Resources:**

Donations, contributions, grants and legacies are accounted for on a receivable basis. When donors specify that donations and grants are for particular restricted purposes, this income is included in incoming resources of restricted funds.

Investment income is accounted for on a receivable basis.

Income from fund raising activities is accounted for on an accruals basis

**Conference Accounting**

The accounts incorporate the income and expenditure of the Annual Conference as provided by the independent conference organisers.

**Volunteers and donated services and facilities:**

The value of services provided by volunteers is not incorporated into these accounts.

**Resources expended:**

Expenditure is included on an accruals basis, inclusive of any VAT which cannot be recovered.

Support costs comprise of the costs directly related to the running of the charity.

**Tangible fixed assets**

Tangible fixed assets are stated at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight-line bases over their expected useful economic lives. The rates are as follows:

Computers and ancillary equipment - over 2 years

**Irrecoverable VAT:**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**Funds Structure:**

**Unrestricted funds** comprise those funds which the trustees are free to use in accordance with the charitable objects.

Unrestricted funds include a General Fund and the Education Fund (designated but not restricted)

**Restricted funds** are funds which have been given for particular purposes and projects or are considered to be special trusts.

	General Fund	Designated Fund	2011 £	2010 £
<b>2 Voluntary Income</b>				
Donations and gifts	724	-	724	-
Members' subscriptions	3,570	-	3,570	2,120
	<u>4,294</u>	<u>-</u>	<u>4,294</u>	<u>2,120</u>
<b>3 Activities for generating funds</b>				
UK Conference - current year	233,586	-	233,586	237,252
UK Conference - prior year	-	-	-	1,452
Other	-	-	-	487
	<u>233,586</u>	<u>-</u>	<u>233,586</u>	<u>239,191</u>
<b>4 Investment Income</b>				
Bank Interest received				
General fund	124	-	124	32
Education fund	4	-	4	5
	<u>128</u>	<u>-</u>	<u>128</u>	<u>37</u>
<b>5 Costs of activities in furtherance of the charity's objects</b>				
Donations/grants/gifts				
General fund	6,347	-	6,347	2,037
Education fund	-	2,957	2,957	250
	<u>6,347</u>	<u>2,957</u>	<u>9,304</u>	<u>2,287</u>
<b>6 Costs of activities for generating funds</b>				
UK Conference - current year	233,372	-	233,372	227,566
	<u>233,372</u>	<u>-</u>	<u>233,372</u>	<u>227,566</u>
<b>7 Support Costs</b>				
Stationery and postage	1,938	-	1,938	91
Travel and subsistence	3,724	-	3,724	1,252
Mileage	135	-	135	182
Bank charges	32	-	32	26
PR Firm Costs	16,438	-	16,438	-
IT costs, including website	1,027	-	1,027	2,877
Depreciation	470	-	470	342
Other expenses	238	-	238	122
	<u>24,002</u>	<u>-</u>	<u>24,002</u>	<u>4,892</u>

WCET (UK)

Notes forming part of the financial statements for the period ended 31 March 2011

	General Fund	Designated Fund	2011	2010
<b>8 Governance costs</b>				
Independent Examiner's Fees	-	-	-	-
	-	-	-	-
<b>9 Tangible Fixed Assets</b>				
		<b>Furniture, Fittings &amp; Equipment</b>		<b>Total</b>
		<b>£</b>		<b>£</b>
<i>Cost</i>				
At 1 April 2010		684	684	
Additions		257	257	
At 31 March 2011		941	941	
<i>Depreciation</i>				
At 1 April 2010		342	342	
Provided for the year		470	470	
At 31 March 2011		812	812	
<i>Net Book Value</i>				
At 31 March 2011		129	129	
At 1 April 2010		342	342	
		<b>2011</b>		<b>2010</b>
<b>10 Debtors</b>				
2010 Conference organisers		15,185	10,000	
Other - prepaid expenses re WCET (UK) Conference 2010		-	1,447	
		15,185	11,447	
<b>11 Bank and Deposit account balances</b>				
Bank accounts		47,500	79,661	
Petty cash		-	-	
		47,500	79,661	
<b>12 Creditors: Amounts falling due within one year</b>				
Accruals		483	448	
		483	448	
<b>13 Unrestricted Funds</b>				
	<b>As at 1 April 2010</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2011</b>
General Fund	80,927	238,004	(263,721)	55,210
<i>Designated fund:-</i>				
Education fund	10,075	4	(2,957)	7,122
	91,002	238,008	(266,678)	62,332
Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects. As can be seen from the above table, the trustees have chosen to designate a portion of those funds for educational purposes.				
<b>14 Total Funds</b>	<b>As at 1 April 2010</b>	<b>Income Inc. Interest</b>	<b>Expenditure</b>	<b>As at 31 March 2011</b>
Unrestricted funds - Note 13	91,002	238,008	(266,678)	62,332
	91,002	238,008	(266,678)	62,332
<b>15 Analysed Balance Sheet:</b>	<b>General Fund</b>	<b>Designated Fund</b>	<b>Total Funds</b>	
<b>Tangible Fixed assets</b>	129	-	129	
<b>Current Assets:</b>				
-Debtors & Prepayments	15,185		15,185	
-Cash balances	40,378	7,122	47,500	
<b>Current Liabilities</b>	(483)	-	(483)	
	55,210	7,122	62,332	