

**REGISTERED COMPANY NUMBER: 06738129 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1129758**

**BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH**  
**(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2021**

**BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2021**

---

	Page
Reference and Administrative Details	1
Independent Examiners Report	2
Report of The Trustees (Incorporating the Directors Report)	3 – 8
Statement of Financial Activities	9
Balance Sheet	10 – 11
Notes to the Financial Statements	12 – 21
Detailed Statement of Financial Activities	22 – 23

---

# BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

## REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MAY 2021

---

<b>REGISTERED CHARITY NUMBER</b>	1129758
<b>REGISTERED COMPANY NUMBER</b>	06738129 (England and Wales)
<b>OTHER NAMES</b>	BACCH
<b>REGISTERED OFFICE</b>	5-11 Theobalds Road London WC1X 8SH
<b>TRUSTEES</b>	Prof A Sutcliffe - End of term 10 November 2020 Dr L Kauffmann Dr D Vickers Dr C A Mount - Appointed 10 November 2020 Dr A R Raykundalia - Appointed 10 November 2020
<b>COMPANY SECRETARY</b>	Isabelle Robinson
<b>CHARITY EXECUTIVE OFFICER</b>	Isabelle Robinson
<b>MANAGEMENT COMMITTEE 1</b>	Executive Committee: - Charity Trustees - Charity Executive Officer - Various Elected Officers and Affiliate Group Representatives
<b>MANAGEMENT COMMITTEE 2</b>	The Council: - Executive Committee - Regional Coordinators and Various Connected Organisation Representatives
<b>ACCOUNTANTS</b>	Graham Paul Chartered Accountants 5 Ash Tree Court Woodsy Close Cardiff Gate Business Park Cardiff CF23 8RW
<b>BANKERS</b>	Royal Bank of Scotland plc 28 Cavendish Square London W1G 0DB
<b>SOLICITORS</b>	Capsticks Solicitors LLP 77/83 Richmond Road London SW15 2TT

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH ON THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2021

---

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 May 2021 which are set out on pages 3 to 21.

## **Responsibilities and basis of report**

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

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

## **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice (SORP) for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Brian G Scott FCA  
Chartered Accountant

Graham Paul Limited  
5 Ash Tree Court  
Woodsy Close  
Cardiff Gate Business Park  
Cardiff  
CF23 8RW

Date: 6 October 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and the financial statements for the year ended 31 May 2021.

The trustees who served during the year and up to the date of this report are set out on page 1.

## **Structure, governance and management**

### *Governing document*

The British Association of Community Child Health (BACCH) is a registered charity and company limited by guarantee, incorporated 31 October 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the charity being wound up, members are each required to contribute an amount not exceeding £10 to the assets of the company.

### *Organisational structure and management*

BACCH is managed by an Executive Committee (EC) which comprises of the trustees, elected officers with portfolios, and representatives from the affiliated groups. The EC is responsible for the day to day decisions of BACCH and works closely with the Executive Officer to implement the day to day decisions and strategic direction, in particular:

- controlling the administration of the charity;
- agreeing the strategic aims, objectives and direction of the charity;
- ensuring that there is identification of risks and management of those risks; and
- ensuring that the income of the charity is applied for the purposes as set out in its governing document

The day-to-day management of BACCH is performed by the Executive Officer, supported by the Assistant Administrator.

The EC meets four times per year. Trustees and officers with a portfolio are elected via open recruitment from among the membership. A regional coordinator exists for each of the old NHS Regions to represent the views of members throughout the country. This corresponds to the area covered by the Royal College of Paediatric and Child Health (RCPCH) Regional Advisers and Council Representatives. Coordinators are elected for a period of four years by members in the relating region. A job description has been produced for members of the Executive Committee and the Regional Coordinators, which specifies the knowledge, skills and attributes needed by the members.

BACCH also has a Council which acts as a forum for debate and information exchange, and discusses the future direction of the organisation. It meets every six months and comprises the Executive Committee, the regional coordinators and representation from external organisations and groups affiliated to BACCH including:

### Affiliated groups

- British Association of Paediatricians in Audiology (BAPA)
- British Academy of Childhood Disability (BACD)
- Paediatric Mental Health Association (PMHA)
- British Association for Child & Adolescent Public Health (BACAPH)
- Child Protection Special Interest Group (CPSIG)
- Scottish Association for Community Child Health (SACCH)

## BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

### REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2021 CONTINUED

---

#### External organisations

- British Medical Association
- George Still Forum (Special Interest Group of BACCH)
- Royal College of General Practitioners
- Royal College of Nursing
- Royal College of Paediatrics and Child Health

The registered office remains at 5-11 Theobalds Road, London WC1X 8SH. However, as part of the response to COVID-19 the administrative work has been done remotely since March 2020, and BACCH will continue to use a mix of office-based and remote working in the future. BACCH has two part-time salaried employees at the end May 2021. The Association benefits from a great deal of voluntary work by its members in the organisation of meetings, service on committees and panels and many other activities.

#### *Risk assessment and management*

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees regularly review the risks to which BACCH is exposed, particularly activity, operational and financial risks and to ensure procedures and reporting regimes to manage and reduce any identified risks are in place. During this year the trustees have taken account of the impact of COVID-19 in relation to its activities

The prime risk to which BACCH is exposed continues to be financial (and even more so now due to the COVID-19 pandemic) and this risk is the predominant determinate of the level of free reserves held by BACCH pursuant to its Reserves Policy. The trustees are satisfied that the current level of reserves is adequate to meet both unforeseen contingencies and the costs of the developmental activities planned for the future.

#### **Objectives and charitable activities**

##### *Charitable objects*

The main object of the charity is to promote and protect the good health of children and their families in their communities.

##### *Charitable activities*

The charity aims to meet its main objectives by providing advice and information for Government, Medical Royal Colleges and other organisations by education, training and provision of information services for doctors and other health professionals, and by the auditing and monitoring of outcomes.

##### *Public benefit*

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and aims, and in planning future activities for the year.

To achieve this our objectives are to offer support, information and training to our membership, to work constructively and in partnership with other agencies and organisations to continually improve health services for children and young people, and to improve the health of all children by advocating for the needs of the most disadvantaged.

## Summary of activities, achievements and performance

Key activities and achievements throughout the year include:

### Communications

- Communication with members continues to be via the quarterly BACCH Newsletter, which features articles of relevance to the membership; articles/themes for 2020-21 editions included: *COVID-19 Special - Reflections and Resources* (June 2020), *Hearing Impairment and Face Masks* (September 2020), *Community Child Health Training Issues* (December 2020), *Child Death Review Guidance* (March 2021).
- In addition, members receive a monthly email bulletin with up to date information and links to important documents and guidance; and members-only content is regularly added to the BACCH website.

### Postgraduate Education

- 278 participants (including 210 members) registered for the virtual Annual Scientific Meeting, held across two half days on 9-10 November 2020.
- The joint session with the British Paediatric Respiratory Society (BPRS) & Down Syndrome Medical Interest Group (DSMIG), postponed from April 2020, took place at the virtual RCPCH Annual Conference on 2 October 2020.
- The COVID-19 restrictions meant a number of planned regional meetings were cancelled or postponed but the North West Meeting went ahead as a virtual event on 14 May 2021.
- Due to COVID-19, other postponed meetings were re-arranged for dates after June 2021 and will be included in next year's report.

### Training

- The postponed National Trainees' Study Day was held as a virtual half-day event on 09 November 2020 (53 registered delegates, including 42 members) and included talks on: *Physiotherapy management for the child with complex neurodisability – best practice*, *Why social determinants matter and what you can do?* and *Research: where and when*.

### Policy

#### Input to consultations/policy

- BACCH submitted a response to the Education Committee's *Inquiry on the impact of COVID-19 on education and children's services*.
- Input (via RCPCH) to the *NICE Clinical guideline (Scoping workshop): Obesity: identification, assessment and management*.
- Letter to OFSTED/CQC re: their commissioned review of the SEND inspection regime (to inform them of omission of Designated Medical Officers in SEND in the inspection framework and negative implications this would have).
- Responded to Disabled Children's Partnership's survey on *'Parent carers' experiences of lockdown'*
- Endorsed RCPCH's leaflet for C&YP: *'After a first seizure type episode in children and young people'*

## Membership

BACCH launched a new website and membership system in March 2020 (as outlined in last year's Trustees' Report). This necessitated the organisation having to ask all its members to set up new Direct Debit mandates to continue to pay their subscription fees. Despite repeated reminders, over 300 existing members did not set up a new mandate (some due to retirement), and their membership records were deleted in May 2021. Therefore, membership numbers were down from a total of 1,032 on 31 May 2020 to 812 on 31 May 2021 (including 171 new members who joined during the year):

Ordinary*:	575 (812)
Trainee	169 (158)
Retired	40 (52)
Affiliate	5 (5)
Overseas	4 (5)
Student**	19 (0)

(Figures in brackets are for previous financial year June 2019 to May 2020)

\*including 45 who took advantage of the free year's membership offer for SAS doctors

\*\*newly-launched category for medical students and FY doctors

Members are eligible to subscribe at a reduced rate to the journal *Child: Care, Health and Development* (published by Wiley), either receiving online access only, or online access and a print copy. During the year 449 (709) members took advantage of this offer.

## **Financial review and reserves policy**

### *Financial review*

The financial performance of the charity is comprehensively disclosed in the attached financial statements but the following explains some of the key results and variances of the year:

Income from events (surplus made by the ASM, regional events and Trainee Day) was down from £16,034 in 2019-20 to £13,655 in 2020-21. The drop in surplus was due to holding virtual events but was not as significant as initially feared, mainly due to the lower running costs of online events versus in-person conferences.

Membership subscription income was down from £114,765 in 2019-20 to £83,605 in 2020-21. As outlined in the membership section above, this was largely due to a drop in membership numbers following the introduction of the new BACCH website and membership system in March 2020.

There was a slight reduction in staff costs from £68,947 in 2019-20 to £67,985 in 2020-21, due to a decrease in working hours from February 2021 by one member of the BACCH staff team.

Due to the closure since March 2020 of the RCPCH building, in which BACCH rents office space, a partial refund on rental costs was offered by the College, meaning rent costs reduced from £10,135 in 2019-20 to £2,669 in 2020-21



*Financial review continued*

Due mainly to the reduction in subscription fees income, the overall deficit for the year was -£33,272 (2020 -£16,750) and the overall reserves for 2020-21 were £122,371, down from £155,643 in 2019-20.

The Trustees consider that although membership income was down in 2020-21 compared to the previous year, it is likely to increase by the 2021-22 year-end due to a steady stream of new members joining throughout the year.

The Treasurer and incoming Deputy Treasurer will be actively working to address the fall in income in planning for both the current financial year and beyond.

The Trustees have taken account of the significant changes in income from events, together with the reduction in membership income. The COVID-19 Pandemic was the cause of the former, with the latter at least in part due to changes to our membership system. The Trustees have looked forward and reviewed the likely ongoing impact of the Pandemic on activity, and consider in light of this, together with the mitigations of reduced operating costs, that the charity remains in a satisfactory financial position.

*Reserves policy*

The EC has examined the Association's requirements for free reserves in the light of predominant risks to the Association. These are identified as loss of income through reduced membership numbers and reduced numbers at the annual scientific meeting. The Association is committed to a reserves policy of one year's charitable activities expenditure to be available. Reserves are below the standard recommended by Charity Commission. However, the Trustees consider this is currently appropriate given the exceptional circumstances of the last 18 months.

*Investment policy*

The Association has powers under its constitution to make such investments as the Executive Committee see fit and which meet with the requirements of its objectives and funds. The policy is to invest funds and reserves in bank deposits. The return on investments is satisfactory in the current economic climate.

**Statement of trustees' responsibilities**

The trustees (who are also directors of British Association For Community Child Health for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which 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.

### Statement of trustees' responsibilities continued


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 incoming resources and application of resources, including 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 the Charities SORP;
- 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 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.

### Small company provisions

The company has taken advantage of the small companies' exemption with regards this report which has been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime.

This trustees report was approved by the board on 6 October 2021 and signed on its behalf by



**Dr L Kauffmann**  
**Trustee / Director / Chair**

**BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MAY 2021**

		General Unrestricted Fund £	DCMF - Restricted Fund £	<u>2021</u> Total Funds £	<u>2020</u> Total Funds* £
<b>INCOME AND ENDOWMENTS FROM:</b>					
<b>Charitable activities:</b>					
- Promotion and protection of child and family health	3	97,790	-	97,790	163,081
<b>Other trading activities</b>	4	341	-	341	670
<b>Investments</b>	5	74	1	75	532
<b>Other income</b>	6	19,972	-	19,972	22,440
		-----	-----	-----	-----
<b>Total incoming resources</b>		118,177	1	118,178	186,723
<b>EXPENDITURE ON:</b>					
<b>Charitable activities:</b>					
- Promotion and protection of child and family health	7	131,477	-	131,477	181,032
<b>Other expenditure</b>	9	19,972	1	19,973	22,441
		-----	-----	-----	-----
<b>Total resources expended</b>		151,449	1	151,450	203,473
		-----	-----	-----	-----
<b>NET (EXPENDITURE) FOR THE YEAR</b>		(33,272)	-	(33,272)	(16,750)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		148,065	7,578	155,643	172,393
		-----	-----	-----	-----
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>114,793</u>	<u>7,578</u>	<u>122,371</u>	<u>155,643</u>

**\*COMPARATIVE NOTE:**

See note 2 to the accounts for corresponding full comparative statement of financial activities

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH (COMPANY NUMBER 06738129)**

**BALANCE SHEET AT 31 MAY 2021**

		General Unrestricted Fund £	DCMF - Restricted Fund £	<b>2021</b> Total Funds £	<b>2020</b> Total Funds* £
<b>CURRENT ASSETS</b>					
Debtors	16	18,345	-	18,345	24,450
Cash at bank		<u>123,502</u>	<u>7,578</u>	<u>131,080</u>	<u>182,980</u>
		141,847	7,578	149,425	207,430
<b>CREDITORS</b>					
Amounts falling due within one year	17	(27,054)	-	(27,054)	(51,787)
		<u>114,793</u>	<u>7,578</u>	<u>122,371</u>	<u>155,643</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>	19				
Unrestricted funds:					
General fund				114,793	148,065
Restricted funds:					
Donald Court Memorial Fund				<u>7,578</u>	<u>7,578</u>
<b>TOTAL FUNDS</b>				<u>122,371</u>	<u>155,643</u>

**\*COMPARATIVE NOTE:**

£175,402 of £182,980 Cash at bank related to unrestricted funds while £7,578 related to restricted funds  
All remaining funds with regards to Debtors and Creditors (amounts falling due within one year) were unrestricted

The Balance Sheet continues on the following page.

The notes form part of these financial statements

**BALANCE SHEET AT 31 MAY 2021 - CONTINUED**

---

**TRUSTEES STATEMENT**

In approving these financial statements, as trustees of the company, we hereby confirm:

- 1) The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.
- 2) That no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 May 2021.
- 3) That we acknowledge our responsibilities for:
  - (a) ensuring that the company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
  - (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 6 October 2021 and were signed on its behalf by:



**Dr L Kauffmann**  
**Trustee / Director / Chair**

The notes form part of these financial statements

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements and accounting convention**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention and the presentation currency is £ sterling with figures rounded to the nearest pound.

The principal accounting policies are summarised below and have been applied consistently throughout the current and the preceding year.

**Financial reporting standard 102 – reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

-the requirements of section 7 Statement of Cash Flows

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specifies the policies applied and the types of income that are related to the particular categories of incoming resources:

- Income from charitable activities is received by way of membership subscription fees along with income generated by the charity's annual conference and trainee day and also its regional meetings and is included in the year to which it relates.

- Income from other trading activities is received by way of newsletter advertising and mailing list income along with the provision of administrative services and are recognised in full in the statement of financial activities in the year to which it relates.

- Income from investments is received by way of bank interest and is included in the year in which it is receivable.

- Other income is received by way of services recharged (at cost incurred) and receipts repaid to other charities along with sundry income and is included in the statement of financial activities in the year to which it relates.

- Income received for future periods is not recognised as income for the year and is carried forward within Creditors as Deferred Income.

**1. ACCOUNTING POLICIES – continued**

**Expenditure**

Expenditure is accounted for on an accruals basis and includes any VAT which is not recoverable as the organisation is not VAT registered. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount can be measured reliably.

The following specifies the policies applied and the types of expenditure that are related to the particular categories of expenditure:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its charitable aims, objectives and activities and those related to the provision of services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them (support costs).

- Other expenditure consists of the costs of services recharged and amounts repayable to other charities. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Defined contribution pension scheme**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

**Debtors and creditors**

The charity has debtors and creditors which are measured at the anticipated amounts required to settle the balances due or payable at the reporting date.

**Going concern and material uncertainties**

The trustees consider that there are no material uncertainties about the charities' ability to continue as a going concern nor are there any material uncertainties affecting the current year's accounts

**2. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	General Unrestricted Fund £	DCMF - Restricted Fund £	<u>2020</u> Total Funds £
<b>INCOME AND ENDOWMENTS FROM:</b>			
<b>Charitable activities:</b>			
- Promotion and protection of child and family health	163,081	-	163,081
<b>Other trading activities</b>	670	-	670
<b>Investments</b>	531	1	532
<b>Other income</b>	22,440	-	22,440
	-----	-----	-----
<b>Total incoming resources</b>	186,722	1	186,723
<b>EXPENDITURE ON:</b>			
<b>Charitable activities:</b>			
- Promotion and protection of child and family health	181,032	-	181,032
<b>Other expenditure</b>	22,440	1	22,441
	-----	-----	-----
<b>Total resources expended</b>	203,472	1	203,473
	-----	-----	-----
<b>NET (EXPENDITURE) FOR THE YEAR</b>	(16,750)	-	(16,750)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	164,815	7,578	172,393
	-----	-----	-----
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>148,065</u>	<u>7,578</u>	<u>155,643</u>



NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2021**3. INCOME FROM CHARITABLE ACTIVITIES***2020 – ALL UNRESTRICTED FUNDS*

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Membership subscriptions	83,605	-	83,605	114,765
ASM income	8,765	-	8,765	44,626
Income from regional meetings	4,445	-	4,445	3,690
Trainee day income	<u>975</u>	<u>-</u>	<u>975</u>	<u>-</u>
	<u>97,790</u>	<u>-</u>	<u>97,790</u>	<u>163,081</u>

**4. INCOME FROM OTHER TRADING ACTIVITIES***2020 – ALL UNRESTRICTED FUNDS*

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Newsletter advertising income	130	-	130	420
Provision of admin services (BAPA)	<u>211</u>	<u>-</u>	<u>211</u>	<u>250</u>
	<u>341</u>	<u>-</u>	<u>341</u>	<u>670</u>

**5. INCOME FROM INVESTMENTS**

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Standard bank account interest	9	1	10	287
Fixed rate deposit account interest	<u>65</u>	<u>-</u>	<u>65</u>	<u>245</u>
	<u>74</u>	<u>1</u>	<u>75</u>	<u>532</u>

In 2020, £1 of £287 standard bank account interest was restricted – all other income was unrestricted

**6. OTHER INCOME***2020 – ALL UNRESTRICTED FUNDS*

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
BACD recharges – salaries	16,769	-	16,769	16,700
BACD recharges – rent/service charges	3,160	-	3,160	4,642
BACD recharges – other	-	-	-	1,055
CPSIG recharges	<u>43</u>	<u>-</u>	<u>43</u>	<u>43</u>
	<u>19,972</u>	<u>-</u>	<u>19,972</u>	<u>22,440</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2021

## 7. EXPENDITURE ON CHARITABLE ACTIVITIES

2021 &amp; 2020 ALL UNRESTRICTED FUNDS

	Direct costs £	Support costs £	2021 Total costs £	2020 Total costs £
Staff costs (see note 10)	45,959	22,026	67,985	68,947
Journal costs	20,616	-	20,616	23,570
ASM costs	530	-	530	29,367
Newsletter costs	13,300	-	13,300	13,366
Regional meetings costs	-	-	-	1,594
Trainee day costs	-	-	-	1,321
SACCH grant (see note 13)	500	-	500	500
Website costs	3,663	-	3,663	5,955
Travel expenses	-	-	-	897
Council meeting expenses	-	-	-	1,494
General office costs	8,938	4,812	13,750	12,854
Rent	1,735	934	2,669	10,135
Insurance	1,430	220	1,650	1,615
Bank charges	1,201	30	1,231	2,300
Sundries and subscriptions	-	650	650	316
Accountancy fees (see note 15)	-	4,920	4,920	4,770
Legal and professional fees	-	13	13	13
Executive Committee meeting expenses	-	-	-	2,018
	<u>97,872</u>	<u>33,605</u>	<u>134,477</u>	<u>181,032</u>

Note 8

Support costs have been allocated based upon staff time and relevance to charity's activities

## COMPARATIVES FOR EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs £	Support costs £	2020 Total costs £
Staff costs (see note 10)	45,862	23,085	68,947
Journal costs	23,570	-	23,570
ASM costs	29,367	-	29,367
Newsletter costs	13,366	-	13,366
Regional meetings costs	1,594	-	1,594
Trainee day costs	1,321	-	1,321
SACCH grant (see note 13)	500	-	500
Website costs	5,955	-	5,955
Travel expenses	897	-	897
Council meeting expenses	1,494	-	1,494
General office costs	8,355	4,499	12,854
Rent	6,588	3,547	10,135
Insurance	1,408	207	1,615
Bank charges	2,162	138	2,300
Sundries and subscriptions	-	316	316
Accountancy fees (see note 15)	-	4,770	4,770
Legal and professional fees	-	13	13
Executive Committee meeting expenses	-	2,018	2,018
	<u>142,439</u>	<u>38,593</u>	<u>181,032</u>

Note 8

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2021**8. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS***2021 & 2020 - ALL UNRESTRICTED FUNDS*

	General support £	Governance function £	2021 Total costs £	2020 Total Costs £
Staff costs	22,026	-	22,026	23,085
General office costs	4,812	-	4,812	4,499
Rent	934	-	934	3,547
Insurance	220	-	220	207
Bank charges	30	-	30	138
Sundries and subscriptions	650	-	650	316
Accountancy fees (see note 15)	-	4,920	4,920	4,770
Legal and professional fees	-	13	13	13
Executive committee meeting expenses	-	-	-	<u>2,018</u>
	<u>28,672</u>	<u>4,933</u>	<u>33,605</u>	<u>38,593</u>

**COMPARATIVES FOR ANALYSIS OF SUPPORT AND GOVERNANCE COSTS**

	General support £	Governance function £	2020 Total costs £
Staff costs	23,085	-	23,085
General office costs	4,499	-	4,499
Rent	3,547	-	3,547
Insurance	207	-	207
Bank charges	138	-	138
Sundries and subscriptions	316	-	316
Accountancy fees (see note 15)	-	4,770	4,770
Legal and professional fees	-	13	13
Executive committee meeting expenses	-	<u>2,018</u>	<u>2,018</u>
	<u>31,792</u>	<u>6,801</u>	<u>38,593</u>

**9. OTHER EXPENDITURE (PAYMENTS TO RCPCH)**

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
BACD recharges – salaries	16,769	-	16,769	16,700
BACD recharges – rent/service charges	3,160	-	3,160	4,642
BACD recharges – other	-	-	-	1,055
CPSIG recharges	43	-	43	43
Donald Court Fund interest	-	<u>1</u>	<u>1</u>	<u>1</u>
	<u>19,972</u>	<u>1</u>	<u>19,973</u>	<u>22,441</u>

In 2020, £1 Donald Court Fund interest was restricted – all other expenditure was unrestricted

**BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2021**

**10. STAFF COSTS**

2020 – ALL UNRESTRICTED FUNDS

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Wages and salaries	56,875	-	56,875	57,622
Social security costs	5,422	-	5,422	5,563
Pension costs (see note 11)	<u>5,688</u>	<u>-</u>	<u>5,688</u>	<u>5,762</u>
	<u>67,985</u>	<u>-</u>	<u>67,985</u>	<u>68,947</u>

No employees received emoluments in excess of £60,000.

The average monthly number of employees (including trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2021	2020
Executive officer	0.7	0.7
Administrative assistant	<u>0.8</u>	<u>0.8</u>
	<u>1.5</u>	<u>1.5</u>

**11. PENSION COSTS**

The company operates a defined contribution pension scheme in respect of its staff. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charitable company and was as follows:

	2021 £	2020 £
Executive officer	3,320	3,304
Administrative assistant	<u>2,368</u>	<u>2,458</u>
	<u>5,688</u>	<u>5,762</u>

**12. TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES**

There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

No trustees received any expenses for reimbursed travel costs during the year (2020 – four received a total of £848)

**13. GRANTS PAID (WITHIN CHARITABLE EXPENDITURE)**

Grants totalling £500 (2020 - £500) were payable to the Scottish Association for Community Child Health, a separate Scottish sub-group of BACCH. The grant acts as a contribution to allow work similar to that performed by BACCH to be carried out in Scotland.

**14. TAXATION**

The charity is exempt from corporation tax on its charitable activities as they fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, no taxation charge arises in these accounts.

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2021

<b>15. ACCOUNTANCY FEES</b>		
	2021	2020
	£	£
Accounts compilation (within accountancy fees)	3,690	3,600
Independent examination work (within accountancy fees)	<u>1,230</u>	<u>1,170</u>
	<u>4,920</u>	<u>4,770</u>
<b>16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
<i>2021 &amp; 2020 - ALL UNRESTRICTED FUNDS</i>		
	2021	2020
	£	£
Trade debtors	7,472	4,818
Prepayments	<u>10,873</u>	<u>19,632</u>
	<u>18,345</u>	<u>24,450</u>
<b>17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
<i>2021 &amp; 2020 - ALL UNRESTRICTED FUNDS</i>		
	2021	2020
	£	£
Creditors and accruals	26,005	50,635
Grants payable (see note 13)	500	500
Deferred income (see note 18)	<u>549</u>	<u>652</u>
	<u>27,054</u>	<u>51,787</u>
<b>18. DEFERRED INCOME</b>		
<i>2021 &amp; 2020 - ALL UNRESTRICTED FUNDS</i>		
	2021	2020
	£	£
Brought forward	652	2,185
Released in year:		
- Regional meetings income	-	1,359
- Membership subscription fees	301	318
- ASM income	-	165
- BACD recharges	308	300
- CPSIG recharges	<u>43</u>	<u>43</u>
	(652)	(2,185)
Provided for in year:		
- Regional meetings income	105	-
- Membership subscription fees	91	301
- ASM income	-	-
- BACD recharges	310	308
- CPSIG recharges	<u>43</u>	<u>43</u>
	549	652
	<u>549</u>	<u>652</u>
Carried forward	<u>549</u>	<u>652</u>

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2021

19. MOVEMENT IN FUNDS

	At 1 June 2020 £	Net movement in funds £	At 31 May 2021 £
<b>Unrestricted funds</b>			
General Fund	148,065	(33,272)	114,793
<b>Restricted funds</b>			
Donald Court Memorial Fund	7,578	-	7,578
	<u>155,643</u>	<u>(33,272)</u>	<u>122,371</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,177	(151,449)	(33,272)
<b>Restricted funds</b>	1	(1)	-
Donald Court Memorial Fund			
	<u>118,178</u>	<u>(151,450)</u>	<u>(33,272)</u>

COMPARATIVES FOR MOVEMENT IN FUNDS

	At 1 June 2019 £	Net movement in funds £	At 31 May 2020 £
<b>Unrestricted funds</b>			
General Fund	164,815	(16,750)	148,065
<b>Restricted funds</b>			
Donald Court Memorial Fund	7,578	-	7,578
	<u>172,393</u>	<u>(16,750)</u>	<u>155,643</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	186,722	(203,472)	(16,750)
<b>Restricted funds</b>	1	(1)	-
Donald Court Memorial Fund			
	<u>186,723</u>	<u>(203,473)</u>	<u>(16,750)</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2021**19. MOVEMENT IN FUNDS – continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1 June 2019 £	Net movement in funds £	At 31 May 2021 £
<b>Unrestricted funds</b>			
General fund	164,815	(50,022)	114,793
<b>Restricted funds</b>			
Donald Court Memorial Fund	<u>7,578</u>	<u>-</u>	<u>7,578</u>
<b>TOTAL FUNDS</b>	<u>172,393</u>	<u>(50,022)</u>	<u>122,371</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	304,899	(354,921)	(50,022)
<b>Restricted funds</b>			
Donald Court Memorial Fund	<u>2</u>	<u>(2)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>304,901</u>	<u>(354,923)</u>	<u>(50,022)</u>

**20. PURPOSES OF FUNDS****Unrestricted General Fund**

The purpose of the general fund is to enable the charity to carry out its aims and objectives of promoting and protecting the good health of children and their families in their communities.

**Restricted Donald Court Memorial Fund**

The purpose of the restricted Donald Court Memorial Fund is to provide funds for the Donald Court Visiting Fellowship, a joint venture with the Royal College of Paediatrics and Child Health (RCPCH). Any interest received during the year is paid over to RCPCH to help fund the Fellowship.

**21. COMPANY LIMITED BY GUARANTEE**

British Association For Community Child Health is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required (not exceeding £10) to the assets of the charitable company in the event of it being wound up while he or she is a member, or within twelve months after he or she ceases to be a member

**22. RELATED PARTY DISCLOSURES**

Other than those detailed in note 12, there were no other related party transactions for the year ended 31 May 2021 nor for the year ended 31 May 2020.

**BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2021**

	2021 £	2020 £
<b>INCOME:</b>		
<b>From charitable activities</b>		
Membership subscriptions	83,605	114,765
ASM income	8,765	44,626
Income from regional meetings	4,445	3,690
Trainee day income	<u>975</u>	<u>-</u>
	97,790	163,081
<b>From other trading activities</b>		
Newsletter advertising income	130	420
Provision of admin services (BAPA)	<u>211</u>	<u>250</u>
	341	670
<b>Investment income</b>		
Bank interest received	75	532
<b>Other income</b>		
BACD recharges - salaries	16,769	16,700
BACD recharges - rent and service charges	3,160	4,642
BACD recharges - other	-	1,055
CPSIG recharges	<u>43</u>	<u>43</u>
	19,972	22,440
	<u>118,178</u>	<u>186,723</u>
<b>Total income</b>	<b>118,178</b>	<b>186,723</b>
<b>EXPENDITURE:</b>		
<b>On charitable activities</b>		
Staff costs	67,985	68,947
Journal costs	20,616	23,570
ASM costs	530	29,367
Newsletter costs	13,300	13,366
Regional meeting costs	-	1,594
Trainee day costs	-	1,321
SACCH grant	500	500
Website and publicity costs	3,663	5,955
Travel expenses	-	897
Council meeting expenses	-	1,494
General office costs	13,750	12,854
Rent	2,669	10,135
Insurance	1,650	1,615
Bank charges	1,231	2,300
Sundries	650	316
<i>Carried forward</i>	<i>126,544</i>	<i>174,231</i>

This page does not form part of the statutory financial statements



BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2021

	2021 £	2020 £
<b>Charitable activities expenditure continued</b>		
<i>Brought forward</i>	126,544	174,231
Accountancy	4,920	4,770
Legal and professional fees	13	13
Executive Committee meeting expenses	<u>-</u>	<u>2,018</u>
	131,477	181,032
<b>Other expenditure</b>		
BACD recharge costs - salaries	16,769	16,700
BACD recharge costs - rent and service charges	3,160	4,642
BACD recharge costs - other	-	1,055
CPSIG recharges	43	43
Donald Court Fund interest	<u>1</u>	<u>1</u>
	19,973	22,441
<b>Total expenditure</b>	<b>151,450</b>	<b>203,473</b>
<b>NET (EXPENDITURE) FOR THE YEAR</b>	<b><u>(33,272)</u></b>	<b><u>(16,750)</u></b>

This page does not form part of the statutory financial statements