

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 2022

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

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FOR THE YEAR ENDED 31 MAY 2022**

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BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MAY 2022

REGISTERED CHARITY NUMBER	1129758
REGISTERED COMPANY NUMBER	06738129 (England and Wales)
OTHER NAMES	BACCH
REGISTERED OFFICE	5-11 Theobalds Road London WC1X 8SH
TRUSTEES	Dr L Kauffmann - End of term 6 October 2021 Dr D Vickers Dr C E Mount Dr A R Raykundalia Dr A C B Setti - Appointed 6 October 2021 Dr D E Simkiss - Appointed 6 October 2021
COMPANY SECRETARY	Isabelle Robinson
CHARITY EXECUTIVE OFFICER	Isabelle Robinson
MANAGEMENT COMMITTEE 1	Executive Committee: - Charity Trustees - Charity Executive Officer - Various Elected Officers and Affiliate Group Representatives
MANAGEMENT COMMITTEE 2	The Council: - Executive Committee - Regional Coordinators and Various Connected Organisation Representatives
ACCOUNTANTS	Graham Paul Chartered Accountants 5 Ash Tree Court Woodsy Close Cardiff Gate Business Park Cardiff CF23 8RW
BANKERS	Royal Bank of Scotland plc 28 Cavendish Square London W1G 0DB
SOLICITORS	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 2022**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 May 2022 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.



J E Payne ACA
ICAEW

Graham Paul Limited
Court House
Court Road
Bridgend
CF31 1BE

Date: 4 October 2022

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 2022.

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 2022 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. Since March 2020, the administrative work has mostly been done remotely and BACCH no longer has a dedicated office at the RCPCH building. However, BACCH has reached an agreement with the College and BACCH staff, like RCPCH staff, can book a hot desk on days they wish to attend the office. BACCH has two part-time salaried employees at the end May 2022. 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 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 continued via the quarterly printed BACCH Newsletter (also available to view via the website), which features articles of relevance to the membership. Articles/themes for 2021-22 editions included: *Impact of the second wave of COVID-19 on Level 3 Training in Community Child Health and Neurodisability* (June 2021), *Avoidant Restrictive Food Intake Disorder* (September 2021), *Child Poverty in the UK* (December 2021), *ADHD in girls: improving long term outcomes* (March 2022).
- In addition, members receive a monthly email bulletin with up to date information and links to important documents and guidance; and members-only content was regularly added to the BACCH website.

CPD

- 307 participants (including 238 members) registered for the virtual Annual Scientific Meeting, held across two half days on 5-6 October 2021.
- Topics at the ASM included: *Life limiting illnesses in children; Child safeguarding during the pandemic; Continence matters for children and young people with neurodisability; Assessment and recommendations on orthotics needed by children with neurodisabilities and Attachment disorders and how to differentiate Autism vs Attachment disorders.*
- BACCH ran a session on 15 June 2021 as part of the virtual RCPCH Annual Conference, with talks on *What are the Challenges and Potential Solutions Facing Autism Diagnostic Service Delivery in the Covid Era?* and *How did Covid-19 affect the ability of frontline community-based practitioners to safeguard vulnerable preschool children.*
- Virtual regional meetings were held by the South West (June 21); Mersey & Cheshire (November 21); Trent (November 21); and Northern (April 22) regions.
- The North West region held a well-attended in-person meeting (50 plus delegates) in May 22.

Training

- A virtual National Trainees' Study Day was held on 28 March 2022, with 74 registered delegates (including 52 members). Topics covered included: *Foetal Teratogens, Developmental Language Disorder and Impact of neglect and other adverse childhood experiences on development*

Policy

Input to consultations/policy

- Feedback to RCPCH on Priorities for improving community child health.
- *External Second Opinions in Paediatrics* - Stakeholder Feedback to RCPCH
- Signed the 'Healthy Climate Prescription' letter
- Contributed to the RCPCH response to NICE on *Epilepsies in children, young people and adults* draft clinical guideline
- Provided feedback to RCPCH on their draft project scope for *The Physical Signs of Child Sexual Abuse*
- Signatory on joint letter to the Secretary of State for Health and Social Care on *Urgent action needed on Healthy Start scheme*

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2022 CONTINUED

Policy – Input to consultations/policy continued

- Provided representation for the *All-Party Parliamentary group for cerebral palsy*.
- The Chair had quarterly meetings with the President of the Royal College of Paediatrics and Child Health and the College Head of Policy
- The Chair and Professor Mitch Blair represented BACCH in a working group on Child Health research in RCPCH

Membership

As outlined in last year's report, BACCH launched a new website and membership system in March 2020 which necessitated the organisation having to ask all its members to set up new Direct Debit mandates to continue to pay their subscription fees. This resulted in us losing a number of members in May 2021. Throughout the 21-22 period we were pleased to see new members join, meaning that as of 31 May 2022 there were 878 members in total (up from 812 in May 2021). During the year 77 members resigned, including a number who did not wish to continue as members after the end of their free year's membership (previous offer available for SAS doctors).

Ordinary*:	604 (575)
Trainee	176 (169)
Retired	44 (40)
Affiliate	9 (5)
Overseas	4 (4)
Student	41 (19)

(Figures in brackets are for previous financial year June 2020 to May 2021)

* including 34 who previously joined via one of the SAS membership offers – see below

The free year's membership offer for SAS doctors ended during the year and has been replaced with a new scheme offering up to three years at a reduced rate.

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 462 (449) 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 highlights and explains some of the key results and variances of the year:

The Trustees are very pleased that the -£33,272 deficit for 2020-21 has been reduced to -£1,144 for 2021-22. This means the overall reserves for 2021-22 were £121,227, down slightly from £122,371 in 2020-21.

The Trustees note that this means reserves are still below their pre-covid levels of £155k but hope that from the 2022-23 the trend of the last two years can be reversed, with membership continuing to grow and in-person conferences again being held, the two activities which generate the most income for BACCH

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2022 CONTINUED

Financial review continued

The new Treasurer will continue to work to address the fall in income in planning for both the current financial year and beyond

To note and comment on this year's accounts:

- Income from events (surplus made by the ASM, regional events and Trainees' Day) was up from £13,655 in 2020-21 to £19,235 in 2021-22. Most events continued to be virtual, so had low running costs compared to in-person conferences
- Membership subscription income was up from £83,605 in 2020-21 to £90,346 in 2021-22. In addition BACCH introduced Gift Aid for subscriptions during the year and received an additional £8,458 in income, on top of membership fees.
- There was a reduction in staff costs from £67,985 in 2020-21, to £65,487 in 2021-22, due to a decrease in working hours from February 2021 by one member of the BACCH staff team.
- It is noted that since the 2021 re-configuration of the RCPCH building, BACCH no longer rents a dedicated office at the College and now pays a lower fee for access to services (IT, payroll etc) and bookable hot-desks than the previous rent and service costs..

Taking the above comments into account, the Trustees consider that 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 2 years.

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).

Statement of trustees' responsibilities continued

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.

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 4 October 2022 and signed on its behalf by



Dr D Simkiss
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 2022

		General Unrestricted Fund £	DCMF - Restricted Fund £	<u>2022</u> Total Funds £	<u>2021</u> Total Funds* £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	8,458	-	8,458	-
Charitable activities:					
- Promotion and protection of child and family health	4	110,900	-	110,900	97,790
Other trading activities	5	1,022	-	1,022	341
Investments	6	51	1	52	75
Other income	7	19,893	-	19,893	19,972
Total incoming resources		<u>140,324</u>	<u>1</u>	<u>140,325</u>	<u>118,178</u>
EXPENDITURE ON:					
Charitable activities:					
- Promotion and protection of child and family health	8	121,575	-	121,575	131,477
Other expenditure	10	19,893	1	19,894	19,973
Total resources expended		<u>141,468</u>	<u>1</u>	<u>141,469</u>	<u>151,450</u>
NET (EXPENDITURE) FOR THE YEAR		(1,144)	-	(1,144)	(33,272)
RECONCILIATION OF FUNDS					
Total funds brought forward		114,793	7,578	122,371	155,643
TOTAL FUNDS CARRIED FORWARD		<u>113,649</u>	<u>7,578</u>	<u>121,227</u>	<u>122,371</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 2022

		General Unrestricted Fund £	DCMF - Restricted Fund £	<u>2022</u> Total Funds £	<u>2021</u> Total Funds* £
CURRENT ASSETS					
Debtors	17	12,875	-	12,875	18,345
Cash at bank		<u>130,734</u>	<u>7,578</u>	<u>138,312</u>	<u>131,080</u>
		143,609	7,578	151,187	149,425
CREDITORS					
Amounts falling due within one year	18	(29,960)	-	(29,960)	(27,054)
		<u>113,649</u>	<u>7,578</u>	<u>121,227</u>	<u>122,371</u>
NET ASSETS					
FUNDS	20				
Unrestricted funds:					
General fund				113,649	114,793
Restricted funds:					
Donald Court Memorial Fund				<u>7,578</u>	<u>7,578</u>
TOTAL FUNDS				<u>121,227</u>	<u>122,371</u>

***COMPARATIVE NOTE:**

£123,502 of £131,080 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 2022 - 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 2022.
- 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 2022.
- 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 4 October 2022 and were signed on its behalf by:



Dr D Simkiss
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 donations and legacies is received by way of Gift Aid reclaimed on membership income and is included in the year the membership income it is related to is received.

- 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>2021</u> Total Funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	-	-	-
Charitable activities:			
- Promotion and protection of child and family health	97,790	-	97,790
Other trading activities	341	-	341
Investments	74	1	75
Other income	19,972	-	19,972
	<hr/>	<hr/>	<hr/>
Total incoming resources	118,177	1	118,178
EXPENDITURE ON:			
Charitable activities:			
- Promotion and protection of child and family health	131,477	-	131,477
Other expenditure	19,972	1	19,973
	<hr/>	<hr/>	<hr/>
Total resources expended	151,449	1	151,450
	<hr/>	<hr/>	<hr/>
NET (EXPENDITURE) FOR THE YEAR	(33,272)	-	(33,272)
RECONCILIATION OF FUNDS			
Total funds brought forward	148,065	7,578	155,643
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>114,793</u>	<u>7,578</u>	<u>122,371</u>

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2022

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Gift aid (on membership income)	<u>8,458</u>	<u>-</u>	<u>8,458</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

2021 – ALL UNRESTRICTED FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Membership subscriptions	90,346	-	90,346	83,605
ASM income	11,825	-	11,825	8,765
Income from regional meetings	6,939	-	6,939	4,445
Trainee day income	<u>1,790</u>	<u>-</u>	<u>1,790</u>	<u>975</u>
	<u>110,900</u>	<u>-</u>	<u>110,900</u>	<u>97,790</u>

5. INCOME FROM OTHER TRADING ACTIVITIES

2021 – ALL UNRESTRICTED FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Newsletter advertising income	745	-	745	130
Provision of admin services (BAPA)	<u>277</u>	<u>-</u>	<u>277</u>	<u>211</u>
	<u>1,022</u>	<u>-</u>	<u>1,022</u>	<u>341</u>

6. INCOME FROM INVESTMENTS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Standard bank account interest	20	1	21	10
Fixed rate deposit account interest	<u>31</u>	<u>-</u>	<u>31</u>	<u>65</u>
	<u>51</u>	<u>1</u>	<u>52</u>	<u>75</u>

In 2021, £1 of £75 standard bank account interest was restricted – all other income was unrestricted

7. OTHER INCOME

2021 – ALL UNRESTRICTED FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
BACD recharges: salaries	16,767	-	16,767	16,769
BACD recharges: rent/service charges	664	-	664	3,160
BACD recharges: co-working agreement	2,419	-	2,419	-
CPSIG recharges	<u>43</u>	<u>-</u>	<u>43</u>	<u>43</u>
	<u>19,893</u>	<u>-</u>	<u>19,893</u>	<u>19,972</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2022**8. EXPENDITURE ON CHARITABLE ACTIVITIES**

2022 & 2021 ALL UNRESTRICTED FUNDS

	Direct costs £	Support costs £	2022 Total costs £	2021 Total costs £
Staff costs (see note 11)	44,721	20,766	65,487	67,985
Journal costs	12,519	-	12,519	20,616
ASM costs	536	-	536	530
Newsletter costs	13,881	-	13,881	13,300
Regional meetings costs	783	-	783	-
SACCH grant (see note 14)	500	-	500	500
Website and publicity costs	2,177	-	2,177	3,663
General office costs	2,239	1,206	3,445	13,750
Rent	696	375	1,071	2,669
Co-working agreement	7,788	4,193	11,981	-
Insurance	1,456	233	1,689	1,650
Bank and card charges	1,689	34	1,723	1,231
Sundries and subscriptions	-	370	370	650
Accountancy fees (see note 16)	-	5,400	5,400	4,920
Legal and professional fees	-	13	13	13
	<u>88,985</u>	<u>32,590</u>	<u>121,575</u>	<u>131,477</u>

Note 9

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 £	2021 Total costs £
Staff costs (see note 11)	45,959	22,026	67,985
Journal costs	20,616	-	20,616
ASM costs	530	-	530
Newsletter costs	13,300	-	13,300
Regional meetings costs	-	-	-
SACCH grant (see note 14)	500	-	500
Website and publicity costs	3,663	-	3,663
General office costs	8,938	4,812	13,750
Rent	1,735	934	2,669
Co-working agreement	-	-	-
Insurance	1,430	220	1,650
Bank and card charges	1,201	30	1,231
Sundries and subscriptions	-	650	650
Accountancy fees (see note 16)	-	4,920	4,920
Legal and professional fees	-	13	13
	<u>97,872</u>	<u>33,605</u>	<u>131,477</u>

Note 9

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2022**9. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS***2022 & 2021 - ALL UNRESTRICTED FUNDS*

	General support £	Governance function £	2022 Total costs £	2021 Total Costs £
Staff costs	20,766	-	20,766	22,026
General office costs	1,206	-	1,206	4,812
Rent	375	-	375	934
Co-working agreement	4,193	-	4,193	-
Insurance	233	-	233	220
Bank and card charges	34	-	34	30
Sundries and subscriptions	370	-	370	650
Accountancy fees (see note 16)	-	5,400	5,400	4,920
Legal and professional fees	-	13	13	13
	<u>27,177</u>	<u>5,413</u>	<u>32,590</u>	<u>33,605</u>

COMPARATIVES FOR ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

	General support £	Governance function £	2021 Total costs £
Staff costs	22,026	-	22,026
General office costs	4,812	-	4,812
Rent	934	-	934
Co-working agreement	-	-	-
Insurance	220	-	220
Bank and card charges	30	-	30
Sundries and subscriptions	650	-	650
Accountancy fees (see note 16)	-	4,920	4,920
Legal and professional fees	-	13	13
	<u>28,672</u>	<u>4,933</u>	<u>33,605</u>

10. OTHER EXPENDITURE (PAYMENTS TO RCPCH)

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
BACD recharges: salaries	16,767	-	16,767	16,769
BACD recharges: rent/service charges	664	-	664	3,160
BACD recharges: co-working agreement	2,419	-	2,419	-
CPSIG recharges	43	-	43	43
Donald Court Fund interest	-	1	1	1
	<u>19,893</u>	<u>1</u>	<u>19,894</u>	<u>19,973</u>

In 2021, £1 Donald Court Fund interest was restricted – all other expenditure was unrestricted

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2022**11. STAFF COSTS***2021 – ALL UNRESTRICTED FUNDS*

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Wages and salaries	54,817	-	54,817	56,875
Social security costs	5,188	-	5,188	5,422
Pension costs (see note 12)	<u>5,482</u>	<u>-</u>	<u>5,482</u>	<u>5,688</u>
	<u>65,487</u>	<u>-</u>	<u>65,487</u>	<u>67,985</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:

	2022	2021
Executive officer	0.7	0.7
Administrative assistant	<u>0.8</u>	<u>0.8</u>
	<u>1.5</u>	<u>1.5</u>

12. 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:

	2022 £	2021 £
Executive officer	3,320	3,320
Administrative assistant	<u>2,162</u>	<u>2,368</u>
	<u>5,482</u>	<u>5,688</u>

13. TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

No trustees received any expenses for reimbursed travel costs during the year ended 31 May 2022 nor for the year ended 31 May 2021.

14. GRANTS PAID (WITHIN CHARITABLE EXPENDITURE)

Grants totalling £500 (2021 - £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.

15. 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 2022

16. ACCOUNTANCY FEES

	2022	2021
	£	£
Accounts compilation (within accountancy fees)	4,050	3,690
Independent examination work (within accountancy fees)	<u>1,350</u>	<u>1,230</u>
	<u>5,400</u>	<u>4,920</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR
2022 & 2021 - ALL UNRESTRICTED FUNDS

	2022	2021
	£	£
Trade debtors	6,086	7,472
Prepayments	<u>6,789</u>	<u>10,873</u>
	<u>12,875</u>	<u>18,345</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR
2022 & 2021 - ALL UNRESTRICTED FUNDS

	2022	2021
	£	£
Creditors and accruals	28,755	26,005
Grants payable (see note 14)	-	500
Deferred income (see note 19)	<u>1,205</u>	<u>549</u>
	<u>29,960</u>	<u>27,054</u>

19. DEFERRED INCOME

2022 & 2021 - ALL UNRESTRICTED FUNDS

	2022	2021
	£	£
Brought forward	549	652
Released in year:		
- Regional meetings income	105	-
- Membership subscription fees	91	301
- BACD recharges	310	308
- CPSIG recharges	<u>43</u>	<u>43</u>
	(549)	(652)
Provided for in year:		
- Regional meetings income	-	105
- Membership subscription fees	-	91
- ASM income	1,162	-
- BACD recharges	-	310
- CPSIG recharges	<u>43</u>	<u>43</u>
	1,205	549
	<u>1,205</u>	<u>549</u>
Carried forward	<u>1,205</u>	<u>549</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2022

20. MOVEMENT IN FUNDS

	At 1 June 2021 £	Net movement in funds £	At 31 May 2022 £
Unrestricted funds			
General Fund	114,793	(1,144)	113,649
Restricted funds			
Donald Court Memorial Fund	7,578	-	7,578
	<u>122,371</u>	<u>(1,144)</u>	<u>121,227</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,324	(141,468)	(1,144)
Restricted funds	1	(1)	-
Donald Court Memorial Fund			
	<u>140,325</u>	<u>(141,469)</u>	<u>(1,144)</u>

COMPARATIVES FOR MOVEMENT IN FUNDS

	At 1 June 2020 £	Net movement in funds £	At 31 May 2021 £
Unrestricted funds			
General Fund	148,065	(33,272)	114,793
Restricted funds			
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 £
Unrestricted funds			
General fund	118,177	(151,449)	(33,272)
Restricted funds	1	(1)	-
Donald Court Memorial Fund			
	<u>118,178</u>	<u>(151,450)</u>	<u>(33,272)</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2022**20. MOVEMENT IN FUNDS – continued**

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

	At 1 June 2020 £	Net movement in funds £	At 31 May 2022 £
Unrestricted funds			
General fund	148,065	(34,416)	113,649
Restricted funds			
Donald Court Memorial Fund	<u>7,578</u>	<u>-</u>	<u>7,578</u>
TOTAL FUNDS	<u>155,643</u>	<u>(34,416)</u>	<u>121,227</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 £
Unrestricted funds			
General fund	258,501	(292,917)	(34,416)
Restricted funds			
Donald Court Memorial Fund	<u>2</u>	<u>(2)</u>	<u>-</u>
TOTAL FUNDS	<u>258,503</u>	<u>(292,919)</u>	<u>(34,416)</u>

21. 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.

22. 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

23. RELATED PARTY DISCLOSURES

Other than those detailed in note 13, there were no other related party transactions for the year ended 31 May 2022 nor for the year ended 31 May 2021.

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022**

	2022 £	2021 £
INCOME:		
From donations and legacies		
Gift aid (on membership income)	8,458	-
From charitable activities		
Membership subscriptions	90,346	83,605
ASM income	11,825	8,765
Income from regional meetings	6,939	4,445
Trainee day income	<u>1,790</u>	<u>975</u>
	110,900	97,790
From other trading activities		
Newsletter advertising income	745	130
Provision of admin services (BAPA)	<u>277</u>	<u>211</u>
	1,022	341
Investment income		
Bank interest received	52	75
Other income		
BACD recharges: salaries	16,767	16,769
BACD recharges: rent and service charges	664	3,160
BACD recharges: co-working agreement	2,419	-
CPSIG recharges	<u>43</u>	<u>43</u>
	19,893	19,972
Total income	140,325	118,178
EXPENDITURE:		
On charitable activities		
Staff costs	65,487	67,985
Journal costs	12,519	20,616
ASM costs	536	530
Newsletter costs	13,881	13,300
Regional meeting costs	783	-
SACCH grant	500	500
Website and publicity costs	2,177	3,663
General office costs	3,445	13,750
Rent	1,071	2,669
Co-working agreement	11,981	-
Insurance	1,689	1,650
Bank and card charges	1,723	1,231
Sundries	370	650
<i>Carried forward</i>	<u>116,162</u>	<u>126,544</u>

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BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES - CONTINUED
FOR THE YEAR ENDED 31 MAY 2022

	2022 £	2021 £
Charitable activities expenditure continued		
<i>Brought forward</i>	116,162	126,544
Accountancy	5,400	4,920
Legal and professional fees	<u>13</u>	<u>13</u>
	121,575	131,477
Other expenditure		
BACD recharge costs: salaries	16,767	16,769
BACD recharge costs: rent and service charges	664	3,160
BACD recharge costs: co-working agreement	2,419	-
CPSIG recharges	43	43
Donald Court Fund interest	<u>1</u>	<u>1</u>
	19,894	19,973
Total expenditure	141,469	151,450
NET (EXPENDITURE) FOR THE YEAR	<u>(1,144)</u>	<u>(33,272)</u>

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