

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 2018

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FOR THE YEAR ENDED 31 MAY 2018

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BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MAY 2018

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 G Laing - End of term 11 September 2017 Dr D Vickers Dr J Wright Prof A Sutcliffe Dr L Kauffmann - Appointed 11 September 2017
COMPANY SECRETARY	Isabelle Robinson
CHARITY EXECUTIVE OFFICER	Isabelle Robinson
MANAGEMENT COMMITTEE 1	Executive Committee: <ul style="list-style-type: none">- Charity Trustees- Charity Executive Officer- Various Elected Officers and Affiliate Group Representatives
MANAGEMENT COMMITTEE 2	The Council: <ul style="list-style-type: none">- 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 2018**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 May 2018 which are set out on pages 3 to 18.

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 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: 10 September 2018

The trustees present their report and the financial statements for the year ended 31 May 2018.

The trustees, who are also directors of British Association For Community Child Health for the purposes of company law and 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
- British Academy of Childhood Disability
- Paediatric Mental Health Association
- British Association for Child & Adolescent Public Health
- Child Protection Special Interest Group
- Scottish Association for Community Child Health

External organisations

- British Medical Association
- George Still Forum
- National Children's Bureau
- Royal College of General Practitioners
- Royal College of Nursing
- Royal College of Paediatrics and Child Health

Administrative work is centred on the Association's registered office at 5 Theobalds Road, London WC1X 8SH, where there were two part-time salaried employees at the end of May 2017. 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.

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 continues to be via the quarterly BACCH Newsletter, which features articles of relevance to the membership; articles/themes for 2017-18 editions included: *Screen time- review of evidence* (June 2017), *BACCH 25th Anniversary: 25 years of paediatrics – some personal views* (September 2017), *Violence against children* (December 2017), *Mouth Matters - dental neglect* (March 2018);
- In addition members receive a monthly email bulletin with up to date information and links to important documents and guidance; and content is regularly uploaded to the members' only area of the BACCH website.

Postgraduate Education

- 168 participants (including 107 members) attended the Annual Scientific Meeting, *25th Anniversary Conference: Improving Services - from Silver to Gold* held at Southampton Solent University on 11-12 September 2017;
- Joint session with the Paediatric Educators' Special Interest Group at the 2018 RCPCH Annual Conference held in Glasgow in March;
- Regional meetings held across the country, including: Mansfield, Stafford, Birmingham, Taunton, Chester and Oldham.

Training

- An interactive workshop outlining information on START (Specialty Trainee Assessment of Readiness for Tenure) was held during the 2017 ASM;
- The sixth annual BACCH 'Trainees' Day', organised by the BACCH Trainee Reps, was held on 14 May 2018 and attended by 56 delegates.

Policy

Input to consultations/policy

- 'Facing the Future: Standards for children in emergency care settings' - stakeholder feedback to RCPCH;
- Endorsing the 'Healthy Child Record Standard' produced by the Professional Record Standards Body (PRSB);
- Working Together to Safeguard Children: revisions to statutory guidance (Child death review guidance) – response to Department of Health - 'Facing the Future 3'
- Co-signatory of letter to Public Health England to express concern regarding the new Code of Practice for the Storage and Retention of Residual Newborn Blood Spots.

Covering all bases

Community child health: a paediatric workforce guide

The official launch from this collaborative project with RCPCH was on 7 September 2017.

Covering all bases

Community child health: a paediatric workforce guide continued

The suite of documents provides an evidence-based toolkit for planning the paediatric element of modern community child health (CCH) services, including public health and statutory services for safeguarding; child death reviews and the care of looked after children and those with special educational needs or disabilities. It sets out the range of services that may be included for a local population, interprets the latest national and professional guidance for the various components of a service and provides benchmarking data and a calculator to determine the estimated paediatric workforce required to deliver a high quality, efficient and effective service for children young people and families. Hard copies were distributed to key stakeholders and clinical leads and all documents are accessible via RCPCH and BACCH websites.

Membership

[Figures in brackets are from 2016-17]

As of 31 May 2018, there were 1,029 (1,094) members:

Ordinary:	797 (868)
Trainee	177 (177)
Retired	48 (42)
Affiliate	3 (2)
Overseas	4 (5)

During the year 39 (42) new members joined and 79 (89) resigned their membership. 32 (29) resignations were confirmed to be due to retirement.

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 749 (839) 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.

The Trustees have noted the continued reliance on the surplus from the ASM to fund its activities; however the ASM surplus in 2017-18 increased significantly and was similar to the ASM in 2015-16, as opposed to the smaller surplus which had been obtained in 2016-17 (£23,319 in 2017-18 as opposed to £3,401 in 2016-17; the surplus in 2015-16 was £17,731). The Association has had an overall surplus in the year 2017-18 of £8,170, as opposed to a deficit of £11,040 for the year 2016-17.

After the reduction in the surplus provided by the ASM in 2016-17, the overall surplus went back to more historical levels. This was due to a reduction in the costs of the 2017 event, or more specifically the decreased costs of the venue. The ASM income showed an increase from £38,012 in 2016-17 to £40,977 in 2017-18. The costs decreased significantly from £34,611 in 2016-17 to £17,658 in 2017-18. It is thought that the costs for the 2018 event should be similar, and hence the surplus will be similar. The deficit from other activities was thus £15,149 in 2017-18, which is an increase of £708 on the deficit of £14,441 in 2016-17.

Financial review continued

Income from member subscriptions and other activities showed a decrease of £724 in 2017-18 (£124,107 compared to £124,831 in 2016-17); this was mainly due to a further decrease in the total number of members (1,029 members as of 31st May 2018 as opposed to 1,094 a year earlier; 32 of 79 membership resignations during the period were confirmed to be due to retirement). There was an increase of £1,403 (1%) in running costs in 2017-18. There was a contribution of £349 to the workforce project which was run with the RCPCH, as opposed to a £4,000 contribution the previous year. In 2017-18 total costs (total charitable activities expenditure excluding ASM and staff costs) were £77,170, compared to £80,542 in 2016-17. Staff costs were £64,678 (per note 6 and note 9), compared to £59,903 in 2016-17, an increase of 8%.

Unrestricted reserves now total £164,642 as compared to £156,472 in 2016-17. This continues the policy to increase the total unrestricted reserves to approximately 1 year's charitable activities expenditure. As of 31 May 2018, unrestricted reserves totalled 103.2% of 2017-18's charitable activities expenditure total.

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 expenditure to be available.

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

This report 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 10 September 2018 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 2018

				<u>2018</u>	<u>2017</u>
	Notes	General Unrestricted Fund £	DCMF - Restricted Fund £	Total Funds £	Total Funds £
INCOME AND ENDOWMENTS FROM:					
Charitable activities:					
- Promotion and protection of child and family health	2	163,621	-	163,621	161,040
Other trading activities	3	1,463	-	1,463	1,803
Investments	4	1,092	1	1,093	1,096
Other income	5	21,967	-	21,967	20,302
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		188,143	1	188,144	184,241
EXPENDITURE ON:					
Charitable activities:					
- Promotion and protection of child and family health	6	159,506	-	159,506	175,056
Other expenditure	8	20,467	1	20,468	20,225
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		179,973	1	179,974	195,281
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME / (EXPENDITURE) FOR THE YEAR		8,170	-	8,170	(11,040)
RECONCILIATION OF FUNDS					
Total funds brought forward		156,472	7,578	164,050	175,090
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>164,642</u>	<u>7,578</u>	<u>172,220</u>	<u>164,050</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BALANCE SHEET AT 31 MAY 2018

				<u>2018</u>	<u>2017</u>
	Notes	General Unrestricted Fund £	DCMF - Restricted Fund £	Total Funds £	Total Funds £
CURRENT ASSETS					
Debtors	15	29,625	-	29,625	29,916
Cash at bank		<u>186,796</u>	<u>7,578</u>	<u>194,374</u>	<u>188,154</u>
		216,421	7,578	223,999	218,070
CREDITORS					
Amounts falling due within one year	16	(51,779)	-	(51,779)	(54,020)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS		<u>164,642</u>	<u>7,578</u>	<u>172,220</u>	<u>164,050</u>
FUNDS	18				
Unrestricted funds:					
General fund				164,642	156,472
Restricted funds:					
Donald Court Memorial Fund				<u>7,578</u>	<u>7,578</u>
TOTAL FUNDS				<u>172,220</u>	<u>164,050</u>

The Balance Sheet continues on the following page.

BALANCE SHEET AT 31 MAY 2018 - 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 2018.
- 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 2018.
- 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 of part 15 the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 10 September 2018 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 2015)', 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.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2018

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.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
Membership subscriptions	115,489	-	115,489	118,072
ASM income	40,977	-	40,977	38,012
Income from regional meetings	2,889	-	2,889	590
Trainee day income	<u>4,266</u>	<u>-</u>	<u>4,266</u>	<u>4,366</u>
	<u>163,621</u>	<u>-</u>	<u>163,621</u>	<u>161,040</u>

3. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
Newsletter advertising income	1,245	-	1,245	1,270
Mailing list income	-	-	-	300
Provision of admin services (BAPA)	<u>218</u>	<u>-</u>	<u>218</u>	<u>233</u>
	<u>1,463</u>	<u>-</u>	<u>1,463</u>	<u>1,803</u>

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2018

4. INCOME FROM INVESTMENTS

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
Standard bank account interest	45	1	46	66
Fixed rate deposit account interest	<u>1,047</u>	<u>-</u>	<u>1,047</u>	<u>1,030</u>
	<u>1,092</u>	<u>1</u>	<u>1,093</u>	<u>1,096</u>

5. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
BACD recharges – salaries	16,052	-	16,052	15,820
BACD recharges – rent/service charges	4,372	-	4,372	4,259
CPSIG recharges	43	-	43	123
Sundry income	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>100</u>
	<u>21,967</u>	<u>-</u>	<u>21,967</u>	<u>20,302</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES
(ALL UNRESTRICTED FUNDS)

	Direct costs £	Support costs £	2018 Total costs £	2017 Total costs £
Staff costs (see note 9)	42,889	21,789	64,678	59,903
Journal costs	25,174	-	25,174	26,403
ASM costs	17,658	-	17,658	34,611
Newsletter costs	14,609	-	14,609	14,372
Trainee day costs	1,949	-	1,949	2,569
SACCH grant (see note 11)	500	-	500	500
Website costs	1,295	-	1,295	364
Travel expenses	754	-	754	766
Council meeting expenses	1,461	-	1,461	1,393
General office costs	7,893	4,250	12,143	11,905
Rent	6,182	3,329	9,511	9,182
Insurance	1,348	174	1,522	1,482
Bank charges	828	148	976	1,280
Sundries and subscriptions	-	205	205	111
Workforce project contribution and costs	349	-	349	4,000
Accountancy fees (see note 12)	-	3,969	3,969	3,780
Legal and professional fees	-	13	13	13
Executive Committee meeting expenses	<u>-</u>	<u>2,740</u>	<u>2,740</u>	<u>2,422</u>
	<u>122,889</u>	<u>36,617</u>	<u>159,506</u>	<u>175,056</u>
		Note 7		

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

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2018**7. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS**

	General support £	Governance function £	2018 Total costs £	2017 Total Costs £
Staff costs	21,789	-	21,789	20,348
General office costs	4,250	-	4,250	4,167
Rent	3,329	-	3,329	3,214
Insurance	174	-	174	168
Bank charges	148	-	148	115
Sundries and subscriptions	205	-	205	111
Accountancy fees (see note 12)	-	3,969	3,969	3,780
Legal and professional fees	-	13	13	13
Executive committee meeting expenses	-	2,740	2,740	2,422
	<u>29,895</u>	<u>6,722</u>	<u>36,617</u>	<u>34,338</u>

8. OTHER EXPENDITURE (PAYMENTS TO RCPCH)

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
BACD recharges – salaries	16,052	-	16,052	15,820
BACD recharges – rent/service charges	4,372	-	4,372	4,259
CPSIG recharges	43	-	43	123
Donald Court Fund interest	-	1	1	23
	<u>20,467</u>	<u>1</u>	<u>20,468</u>	<u>20,225</u>

9. STAFF COSTS

	2018 Unrestricted funds £	2018 Restricted funds £	2018 Total funds £	2017 Total funds £
Wages and salaries	55,116	-	55,116	51,277
Social security costs	5,311	-	5,311	4,835
Pension costs (see note 13)	<u>4,251</u>	<u>-</u>	<u>4,251</u>	<u>3,791</u>
	<u>64,678</u>	<u>-</u>	<u>64,678</u>	<u>59,903</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:

	2018	2017
Executive officer	0,7	0,7
Administrative assistant	<u>0,8</u>	<u>0,8</u>
	<u>1,5</u>	<u>1,5</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2018**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2018 nor for the year ended 31 May 2017.

Trustees' expenses

Four (2017 – four) trustees received a total of £820 (2017 - £488) for reimbursed travel expenses during the year.

11. GRANTS PAID (WITHIN CHARITABLE EXPENDITURE)

Grants totalling £500 (2017 - £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.

12. ACCOUNTANCY FEES

	2018	2017
	£	£
Accounts compilation (within accountancy fees)	3,000	2,900
Independent examination work (within accountancy fees)	<u>969</u>	<u>880</u>
	<u>3,969</u>	<u>3,780</u>

13. 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:

	2018	2017
	£	£
Executive officer	1,890	1,530
Administrative assistant	<u>2,361</u>	<u>2,261</u>
	<u>4,251</u>	<u>3,791</u>

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.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2018**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Trade debtors	5,569	9,838
Prepayments	<u>24,056</u>	<u>20,078</u>
	<u>29,625</u>	<u>29,916</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Creditors and accruals	50,457	51,676
Grants payable (see note 11)	500	500
Deferred income (see note 17)	<u>822</u>	<u>1,844</u>
	<u>51,779</u>	<u>54,020</u>

17. DEFERRED INCOME

	2018	2017
	£	£
Brought forward	1,844	1,894
Released in year:		
- Membership subscription fees	447	851
- ASM income	1,115	665
- BACD recharges	282	278
- Sundry income	<u>-</u>	<u>100</u>
	(1,844)	(1,894)
Provided for in year:		
- Membership subscription fees	489	447
- ASM income	-	1,115
- BACD recharges	290	282
- CPSIG recharges	<u>43</u>	<u>-</u>
	822	1,844
	<u>822</u>	<u>1,844</u>
Carried forward		

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2018

18. MOVEMENT IN FUNDS

	At 1 June 2017 £	Net movement in funds £	At 31 May 2018 £
Unrestricted funds			
General Fund	156,472	8,170	164,642
Restricted funds			
Donald Court Memorial Fund	7,578	-	7,578
TOTAL FUNDS	<u>164,050</u>	<u>8,170</u>	<u>172,220</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	188,143	(179,973)	8,170
Unrestricted funds	1	(1)	-
Donald Court Memorial Fund			
TOTAL FUNDS MOVEMENT	<u>188,144</u>	<u>(179,974)</u>	<u>8,170</u>

19. 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.

20. 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

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2018

	2018 £	2017 £
INCOME:		
From charitable activities		
Membership subscriptions	115,489	118,072
ASM income	40,977	38,012
Income from regional meetings	2,889	590
Trainee day income	<u>4,266</u>	<u>4,366</u>
	163,621	161,040
From other trading activities		
Newsletter advertising income	1,245	1,270
Mailing list income	-	300
Provision of admin services (BAPA)	<u>218</u>	<u>233</u>
	1,463	1,803
Investment income		
Bank interest received	1,093	1,096
Other income		
BACD recharges - salaries	16,052	15,820
BACD recharges - rent and service charges	4,372	4,259
CPSIG recharges	43	123
Sundry income	<u>1,500</u>	<u>100</u>
	21,967	20,302
Total income	188,144	184,241
EXPENDITURE:		
On charitable activities		
Wages	64,678	59,903
Insurance	1,522	1,482
Website and publicity costs	1,295	364
Sundries	205	111
Journal costs	25,174	26,403
ASM costs	17,658	34,611
Newsletter costs	14,609	14,372
Trainee day costs	1,949	2,569
Rent	9,511	9,182
General office costs	12,143	11,905
Travel expenses	754	766
Council meeting expenses	1,461	1,393
Bank charges	976	1,280
<i>Carried forward</i>	<u>151,935</u>	<u>164,341</u>

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BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES - CONTINUED
FOR THE YEAR ENDED 31 MAY 2018

	2018 £	2017 £
Charitable activities expenditure continued		
<i>Brought forward</i>	151,935	164,341
SACCH grant	500	500
Workforce project contribution and costs	349	4,000
Accountancy	3,969	3,780
Legal fees	13	13
Executive Committee meeting expenses	<u>2,740</u>	<u>2,422</u>
	159,506	175,056
Other expenditure		
Donald Court Fund interest	1	23
BACD recharge costs - salaries	16,052	15,820
BACD recharge costs - rent and service charges	4,372	4,259
CPSIG recharges	<u>43</u>	<u>123</u>
	20,468	20,225
Total expenditure	<u>179,974</u>	<u>195,281</u>
NET INCOME / (EXPENDITURE) FOR THE YEAR	<u><u>8,170</u></u>	<u><u>(11,040)</u></u>

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