

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 2017

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BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MAY 2017

| | |
|----------------------------------|--|
| 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 (Chair) Dr P Shute - End of term 15 September 2016 Dr B Ko - End of term 15 September 2016 Dr D Vickers Dr J Wright - Appointed 15 September 2016 Prof A Sutcliffe - Appointed 15 September 2016 |
| 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 2017**

I report on the accounts of British Association for Community Child Health for the year ended 31 May 2017 set out on pages three to eighteen.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Charities SORP (FRS102)have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Brian G Scott FCA
Graham Paul Chartered Accountants
5 Ash Tree Court
Woodsy Close
Cardiff Gate Business Park
Cardiff
CF23 8RW

Date: 21 September 2017

The trustees present their report and the financial statements for the year ended 31 May 2017.

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; themes for the 2016-17 editions were: *Education & Training Special* (June 2016), *Childhood Obesity: A Plan for Action?* (October 2016), *ASM 2016 Special* (December 2016), *What's the Evidence?* (March 2017);
- 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

- Over 170 participants (including 104 members) attended the Annual Scientific Meeting, *Expert updates on Community Child Health & Neurodisability* held at Newcastle Crowne Plaza Hotel on 15-16 September 2016;
- Joint session with the British Academy of Childhood Disability at the 2017 RCPCH Annual Conference held in Birmingham in May;
- Regional meetings held across the country, including: Birmingham x 2, Barnsley, Taunton, Oxford and Manchester.

Training

- A Personal Practice Workshop on Training ('Update on training for Trainers & Trainees') was held during the 2016 ASM;
- The fifth annual BACCH 'Trainees' Day', organised by the BACCH Trainee Reps, was attended by over 57 delegates.

Policy

Input to consultations/policy

- 'State of Children and Young People's Health Report' - Stakeholder Feedback to RCPCH;
- Feedback to RCPCH on 'Looked after Children: Knowledge, skills and competences of health care staff - Intercollegiate role framework';
- 'Stroke in Childhood' – Stakeholder feedback to RCPCH and endorsement of final guidelines;
- Endorsement of the Children's Liver Disease Foundation (CLDF) 'Yellow Alert' scheme
- 'Facing the Future 3' – EC and Council contributed to consultations about FF3 which provides standards for children and young people with ongoing health care needs.

Workforce project

BACCH and RCPCH have continued their jointly initiated project that commenced in 2015-16 aiming to provide an up-to-date guidance for planning and resourcing the community paediatric workforce (the previous guidance was written by BACCH in 1999). The outputs from this project will provide clinical leads, community paediatricians, commissioners and service planners with evidence based guiding principles for designing a service, signposting to advice and support, good practice examples, a workforce "calculator" and extensive information for benchmarking.

Workforce project continued

This project will help to ensure that community paediatric services are sufficiently resourced in order to deliver optimum outcomes for children, young people and families and is scheduled for an official launch on 7 September 2017.

Sponsorship by companies that market breast milk substitutes

Following discussion by BACCH Executive and Council a change has been made to BACCH's Standing Financial Instructions (SFI) regarding sponsorship from companies that market breast milk substitutes. They are now in line with the World Health Assembly resolution thereby avoiding any conflict of interest. (www.who.int/nutrition/topics/guidance-inappropriate-food-promotion-iyg/en/)

The SFIs now read: "Sponsorship will not be accepted from companies that market breast milk substitutes. In addition, BACCH reserves the right to refuse sponsorship from organisations whose aims are not in keeping with those of the Association." This applies to all BACCH meetings, including those organised by the Regional Coordinators .

Membership

[Figures in brackets are from 2015-16]

As of 31 May 2017, there were 1,155 (1,176) members:

| | |
|-----------|-----------|
| Ordinary: | 868 (894) |
| Trainee | 177 (204) |
| Retired | 42 (46) |
| Affiliate | 2 (6) |
| Overseas | 5 (5) |

During the year 42 (65) new members joined and 89 (100) resigned their membership. 29 (24) 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 839 (888) 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 because the ASM surplus was smaller than in previous years (£3,401 in 2016-17 as opposed to £17,731 in 2015-16), the Association has had a deficit in the year 2016-17 of £11,040, as opposed to a surplus of £9,863 for the year 2015-16.

The reduction in the surplus provided by the ASM was down to increased costs of the 2016 event, or more specifically increased costs for the venue. The ASM income showed an increase from £34,815 in 2015-16 to £38,012 in 2016-17. However the costs increased significantly from £17,084 in 2015-16 to £34,611 in 2016-17. It is thought that the costs for the 2017 event should be lower, and hence there would be a larger surplus. The deficit from other activities was thus £14,441 in 2016-17 an increase of £6,573 on the deficit of £7,868 in 2015-16.

Financial review continued

Income from member subscriptions and other activities (excluding ASM income) showed a decrease of £3,466 in 2016-17 (£124,831 compared to £128,297 in 2015-16); this was mainly due to a decrease in the total number of members (24 of 89 membership resignations during the period were confirmed to be due to retirement). There was an increase of £3,560 (2.6%) in running costs expenditure on 2015-16, in line with expected and annual anticipated increases. In 2016-17 total costs (total charitable activities expenditure excluding ASM and staff costs) were £80,542, compared to £78,077 in 2015-16. Staff costs were of £59,903 (per note 6 and note 9), compared to £58,808 in 2015-16, an increase of 1.8%.

Unrestricted reserves now total £156,472 as compared to £167,512 in 2015-16. However this still does show an increase of £26,573 in the last five years since the action to correct the annual shortfalls was implemented.

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.

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.

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

**REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MAY 2017 CONTINUED**

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 11 September 2017 and signed on its behalf by



Dr G Laing
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 2017

| | | | | <u>2017</u> | <u>2016</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 | 161,040 | - | 161,040 | 161,557 |
| Other trading activities | 3 | 1,803 | - | 1,803 | 1,555 |
| Investments | 4 | 1,073 | 23 | 1,096 | 651 |
| Other income | 5 | 20,302 | - | 20,302 | 19,862 |
| | | | | | |
| Total incoming resources | | 184,218 | 23 | 184,241 | 183,625 |
| EXPENDITURE ON: | | | | | |
| Charitable activities: | | | | | |
| - Promotion and protection of child and family health | 6 | 175,056 | - | 175,056 | 153,969 |
| Other expenditure | 8 | 20,202 | 23 | 20,225 | 19,793 |
| | | | | | |
| Total resources expended | | 195,258 | 23 | 195,281 | 173,762 |
| | | | | | |
| NET (EXPENDITURE) / INCOME FOR THE YEAR | | (11,040) | - | (11,040) | 9,863 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 167,512 | 7,578 | 175,090 | 165,227 |
| | | | | | |
| TOTAL FUNDS CARRIED FORWARD | | <u>156,472</u> | <u>7,578</u> | <u>164,050</u> | <u>175,090</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 2017

| | | | | <u>2017</u> | <u>2016</u> |
|-------------------------------------|-------|--------------------------------------|-----------------------------------|---------------------|---------------------|
| | Notes | General Unrestricted Fund £ | DCMF - Restricted Fund £ | Total Funds £ | Total Funds £ |
| CURRENT ASSETS | | | | | |
| Debtors | 15 | 29,916 | - | 29,916 | 25,757 |
| Cash at bank | | <u>180,576</u> | <u>7,578</u> | <u>188,154</u> | <u>202,424</u> |
| | | 210,492 | 7,578 | 218,070 | 228,181 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 16 | (54,020) | - | (54,020) | (53,091) |
| | | <u>156,472</u> | <u>7,578</u> | <u>164,050</u> | <u>175,090</u> |
| NET ASSETS | | | | | |
| FUNDS | 18 | | | | |
| Unrestricted funds: | | | | | |
| General fund | | | | 156,472 | 167,512 |
| Restricted funds: | | | | | |
| Donald Court Memorial Fund | | | | <u>7,578</u> | <u>7,578</u> |
| TOTAL FUNDS | | | | <u>164,050</u> | <u>175,090</u> |

The Balance Sheet continues on the following page.

BALANCE SHEET AT 31 MAY 2017 - 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 2017.
- 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 2017.
- 3) That we acknowledge our responsibilities for:
 - (a) ensuring that the company keeps accounting records that comply with Sections 386 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 11 September 2017 and were signed on its behalf by:



Dr G Laing
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.

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 2017**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.

2. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | 2017 Total funds £ | 2016 Total funds £ |
|-------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Membership subscriptions | 118,072 | - | 118,072 | 122,650 |
| ASM income | 38,012 | - | 38,012 | 34,815 |
| Income from regional meetings | 590 | - | 590 | 1,500 |
| Trainee day income | <u>4,366</u> | <u>-</u> | <u>4,366</u> | <u>2,592</u> |
| | <u>161,040</u> | <u>-</u> | <u>161,040</u> | <u>161,557</u> |

3. INCOME FROM OTHER TRADING ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | 2017 Total funds £ | 2016 Total funds £ |
|------------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Newsletter advertising income | 1,270 | - | 1,270 | 650 |
| Mailing list income | 300 | - | 300 | 552 |
| Provision of admin services (BAPA) | <u>233</u> | <u>-</u> | <u>233</u> | <u>353</u> |
| | <u>1,803</u> | <u>-</u> | <u>1,803</u> | <u>1,555</u> |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2017**4. INCOME FROM INVESTMENTS**

| | Unrestricted funds £ | Restricted funds £ | 2017 Total funds £ | 2016 Total funds £ |
|-------------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Standard bank account interest | 43 | 23 | 66 | 99 |
| Fixed rate deposit account interest | <u>1,030</u> | <u>-</u> | <u>1,030</u> | <u>552</u> |
| | <u>1,073</u> | <u>23</u> | <u>1,096</u> | <u>651</u> |

5. OTHER INCOME

| | Unrestricted funds £ | Restricted funds £ | 2017 Total funds £ | 2016 Total funds £ |
|---------------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| BACD recharges – salaries | 15,820 | - | 15,820 | 15,530 |
| BACD recharges – rent/service charges | 4,259 | - | 4,259 | 4,189 |
| CPSIG and BACAPH recharges | 123 | - | 123 | 43 |
| Sundry income | <u>100</u> | <u>-</u> | <u>100</u> | <u>100</u> |
| | <u>20,302</u> | <u>-</u> | <u>20,302</u> | <u>19,862</u> |

**6. EXPENDITURE ON CHARITABLE ACTIVITIES
(ALL UNRESTRICTED FUNDS)**

| | Direct costs £ | Support costs £ | 2017 Total costs £ | 2016 Total costs £ |
|--------------------------------------|----------------------|-----------------------|-----------------------------|-----------------------------|
| Staff costs (see note 9) | 39,555 | 20,348 | 59,903 | 58,808 |
| Journal costs | 26,403 | - | 26,403 | 25,510 |
| ASM costs | 34,611 | - | 34,611 | 17,084 |
| Newsletter costs | 14,372 | - | 14,372 | 14,398 |
| Trainee day costs | 2,569 | - | 2,569 | 1,145 |
| SACCH grant (see note 11) | 500 | - | 500 | 500 |
| Website costs | 364 | - | 364 | 348 |
| Travel expenses | 766 | - | 766 | 1,125 |
| Council meeting expenses | 1,393 | - | 1,393 | 1,328 |
| General office costs | 7,738 | 4,167 | 11,905 | 11,721 |
| Rent | 5,968 | 3,214 | 9,182 | 9,030 |
| Insurance | 1,314 | 168 | 1,482 | 1,406 |
| Bank charges | 1,165 | 115 | 1,280 | 1,454 |
| Sundries and subscriptions | - | 111 | 111 | 115 |
| Workforce project contribution | 4,000 | - | 4,000 | 4,099 |
| Accountancy fees (see note 12) | - | 3,780 | 3,780 | 3,600 |
| Legal and professional fees | - | 13 | 13 | 13 |
| Executive Committee meeting expenses | <u>-</u> | <u>2,422</u> | <u>2,422</u> | <u>2,285</u> |
| | <u>140,718</u> | <u>34,338</u> | <u>175,056</u> | <u>153,969</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 2017**7. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS**

| | General support £ | Governance function £ | 2017 Total costs £ | 2016 Total Costs £ |
|--------------------------------------|----------------------|-----------------------------|-----------------------------|-----------------------------|
| Staff costs | 20,348 | - | 20,348 | 19,767 |
| General office costs | 4,167 | - | 4,167 | 4,102 |
| Rent | 3,214 | - | 3,214 | 3,160 |
| Insurance | 168 | - | 168 | 153 |
| Bank charges | 115 | - | 115 | 129 |
| Sundries and subscriptions | 111 | - | 111 | 115 |
| Accountancy fees (see note 12) | - | 3,780 | 3,780 | 3,600 |
| Legal and professional fees | - | 13 | 13 | 13 |
| Executive committee meeting expenses | - | 2,422 | 2,422 | 2,285 |
| | <u>28,123</u> | <u>6,215</u> | <u>34,338</u> | <u>33,324</u> |

8. OTHER EXPENDITURE (PAYMENTS TO RCPCH)

| | Unrestricted funds £ | Restricted funds £ | 2017 Total funds £ | 2016 Total funds £ |
|---------------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| BACD recharges – salaries | 15,820 | - | 15,820 | 15,530 |
| BACD recharges – rent/service charges | 4,259 | - | 4,259 | 4,189 |
| CPSIG and BACAPH recharges | 123 | - | 123 | 43 |
| Other recharge expenses | - | - | - | - |
| Donald Court Fund interest | - | 23 | 23 | 31 |
| | <u>20,202</u> | <u>23</u> | <u>20,225</u> | <u>19,793</u> |

9. STAFF COSTS

| | 2017 Unrestricted funds £ | 2017 Restricted funds £ | 2017 Total funds £ | 2016 Total funds £ |
|-----------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Wages and salaries | 51,277 | - | 51,277 | 51,220 |
| Social security costs | 4,835 | - | 4,835 | 4,829 |
| Pension costs (see note 13) | 3,791 | - | 3,791 | 2,759 |
| | <u>59,903</u> | <u>-</u> | <u>59,903</u> | <u>58,808</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:

| | 2017 | 2016 |
|--------------------------|------------|------------|
| Executive officer | 0,7 | 0,8 |
| Administrative assistant | 0,8 | 0,7 |
| | <u>1,5</u> | <u>1,5</u> |

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2017 nor for the year ended 31 May 2016.

Trustees' expenses

Four (2016 – three) trustees received a total of £488 (2016 - £308) for reimbursed travel expenses during the year.

11. GRANTS PAID (WITHIN CHARITABLE EXPENDITURE)

Grants totalling £500 (2016 - £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

| | 2017 | 2016 |
|--|--------------|--------------|
| | £ | £ |
| Accounts compilation (within accountancy fees) | 2,900 | 2,760 |
| Independent examination work (within accountancy fees) | <u>880</u> | <u>840</u> |
| | <u>3,780</u> | <u>3,600</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:

| | 2017 | 2016 |
|--------------------------|--------------|--------------|
| | £ | £ |
| Executive officer | 1,530 | 623 |
| Administrative assistant | <u>2,261</u> | <u>2,136</u> |
| | <u>3,791</u> | <u>2,759</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 2017**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

| | 2017 | 2016 |
|---------------|---------------|---------------|
| | £ | £ |
| Trade debtors | 9,838 | 4,685 |
| Prepayments | <u>20,078</u> | <u>21,072</u> |
| | <u>29,916</u> | <u>25,757</u> |

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2017 | 2016 |
|-------------------------------|---------------|---------------|
| | £ | £ |
| Creditors and accruals | 51,676 | 50,697 |
| Grants payable (see note 11) | 500 | 500 |
| Deferred income (see note 17) | <u>1,844</u> | <u>1,894</u> |
| | <u>54,020</u> | <u>53,091</u> |

17. DEFERRED INCOME

| | 2017 | 2016 |
|--------------------------------|-------------------|-------------------|
| | £ | £ |
| Brought forward | 1,894 | 2,452 |
| Released in year: | | |
| - Membership subscription fees | 851 | 486 |
| - ASM income | 665 | 1,692 |
| - BACD recharges | 278 | 274 |
| - | <u>100</u> | <u> </u> |
| | (1,894) | (2,452) |
| Provided for 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 |
| | <u> </u> | <u> </u> |
| Carried forward | <u>1,844</u> | <u>1,894</u> |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2017

18. MOVEMENT IN FUNDS

| | At 1 June 2016 £ | Net movement in funds £ | At 31 May 2017 £ |
|----------------------------|------------------------|----------------------------------|------------------------|
| Unrestricted funds | | | |
| General Fund | 167,512 | (11,040) | 156,472 |
| Restricted funds | | | |
| Donald Court Memorial Fund | 7,578 | - | 7,578 |
| TOTAL FUNDS | <u>175,090</u> | <u>(11,040)</u> | <u>164,050</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 184,218 | (195,258) | (11,040) |
| Unrestricted funds | 23 | (23) | - |
| Donald Court Memorial Fund | | | |
| TOTAL FUNDS MOVEMENT | <u>184,241</u> | <u>(195,281)</u> | <u>(11,040)</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 2017

| | 2017 £ | 2016 £ |
|---|----------------|----------------|
| INCOME: | | |
| From charitable activities | | |
| Membership subscriptions | 118,072 | 122,650 |
| ASM income | 38,012 | 34,815 |
| Income from regional meetings | 590 | 1,500 |
| Trainee day income | 4,366 | 2,592 |
| | <u>161,040</u> | <u>161,557</u> |
| From other trading activities | | |
| Newsletter advertising income | 1,270 | 650 |
| Mailing list income | 300 | 552 |
| Provision of admin services (BAPA) | 233 | 353 |
| | <u>1,803</u> | <u>1,555</u> |
| Investment income | | |
| Bank interest received | 1,096 | 651 |
| Other income | | |
| BACD recharges - salaries | 15,820 | 15,530 |
| BACD recharges - rent and service charges | 4,259 | 4,189 |
| CPSIG and BACAPH recharges | 123 | 43 |
| Sundry income | 100 | 100 |
| | <u>20,302</u> | <u>19,862</u> |
| Total income | 184,241 | 183,625 |
| EXPENDITURE: | | |
| On charitable activities | | |
| Wages | 59,903 | 58,808 |
| Insurance | 1,482 | 1,406 |
| Website and publicity costs | 364 | 348 |
| Sundries | 111 | 115 |
| Journal costs | 26,403 | 25,510 |
| ASM costs | 34,611 | 17,084 |
| Newsletter costs | 14,372 | 14,398 |
| Trainee day costs | 2,569 | 1,145 |
| Rent | 9,182 | 9,030 |
| General office costs | 11,905 | 11,721 |
| Travel expenses | 766 | 1,125 |
| Council meeting expenses | 1,393 | 1,328 |
| Bank charges | 1,280 | 1,454 |
| Carried forward | 164,341 | 143,472 |

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BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES - CONTINUED
FOR THE YEAR ENDED 31 MAY 2017

| | 2017 £ | 2016 £ |
|--|------------------------|---------------------|
| Charitable activities expenditure continued | | |
| Brought forward | 164,341 | 143,472 |
| SACCH grant | 500 | 500 |
| Workforce project contribution | 4,000 | 4,099 |
| Accountancy | 3,780 | 3,600 |
| Legal fees | 13 | 13 |
| Executive Committee meeting expenses | <u>2,422</u> | <u>2,285</u> |
| | 175,056 | 153,969 |
| Other expenditure | | |
| Donald Court Fund interest | 23 | 31 |
| BACD recharge costs - salaries | 15,820 | 15,530 |
| BACD recharge costs - rent and service charges | 4,259 | 4,189 |
| CPSIG and BACAPH recharges | 123 | 43 |
| Other recharge expenses | <u>-</u> | <u>-</u> |
| | 20,225 | 19,793 |
| Total expenditure | 195,281 | 173,762 |
| | <u> </u> | <u> </u> |
| NET (EXPENDITURE) / INCOME FOR THE YEAR | <u>(11,040)</u> | <u>9,863</u> |

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