

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 2020

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

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FOR THE YEAR ENDED 31 MAY 2020**

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BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MAY 2020

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 J Wright - End of term 10 July 2019 Prof A Sutcliffe Dr L Kauffmann Dr D Vickers - Reappointed 10 July 2020
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 2020

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 May 2020 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 (SORP) for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Brian G Scott FCA
Chartered Accountant

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

Date: 23 November 2020

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 2020.

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
- 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

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2020 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

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 2020. 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 even more so now due to the COVID-19 pandemic) and this risk is the predominant determinate of the level of free reserves held by BACCH pursuant to its Reserves Policy. The trustees are satisfied that the current level of reserves is adequate to meet both unforeseen contingencies and the costs of the developmental activities planned for the future

Objectives and charitable activities

Charitable objects

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

Charitable activities

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

Public benefit

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

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

Summary of activities, achievements and performance

Key activities and achievements throughout the year include:

Communications

- Communication with members continues to be via the quarterly BACCH Newsletter, which features articles of relevance to the membership; articles/themes for 2018-19 editions included: *Foetal Alcohol Syndrome* (June 2019), *vitamin D and dental defects* (October 2019), *Community Paediatricians and Palliative care* (December 2019), *Photographic documentation in child protection assessments* (March 2020);
- In addition, members receive a monthly email bulletin with up to date information and links to important documents and guidance; and members-only content is regularly added to the BACCH website;
- The project to update both the BACCH website and membership system was completed when both were launched in March 2020.

Postgraduate Education

- 194 participants (including 114 members) attended the Annual Scientific Meeting, *Practice update - complex needs & vulnerable children* held at Manchester Metropolitan University on 10-11 September 2019;
- The joint session with the British Paediatric Respiratory Society & Down Syndrome Medical Interest Group due to take place at the 2020 RCPCH Annual Conference in April was postponed due to COVID-19 (and will take place as a virtual event on 2 October);
- Regional meetings held across the country, including: Salford, Harrow, West Bromwich x 2 and Derby;
- Due to COVID-19, all regional meetings due to take place after February 2020 were postponed and the 2020 ASM will be held in November as a virtual event

Training

- An interactive workshop '*Q & A session with members of the CCH CSAC*' was held during the 2019 ASM;
- The BACCH National Trainees' Study Day which was due to take place in May 2020 was postponed due to COVID-19 and will be held as a virtual half-day event in November.

Policy

Input to consultations/policy

- BACCH submitted a response to the *House of Commons Education Committee report on Special Educational Needs and Disabilities 2019*;
- Provided input (via the BACCH rep on the Paediatric Continence Forum) to the Guidance '*Managing Bladder and Bowel Issues in Nurseries, Schools and Colleges: Guidance for school leaders, proprietors, governors, staff and practitioners*';
- Provided feedback on the RCPCH document *Spotlight on: Vulnerable children and families workforce*;
- Contributed to the RCPCH patient leaflet *After a first seizure type episode in children and young people*;
- Endorsing the RCPCH position statement *Establishing a correct diagnosis of Ehlers Danlos Syndrome hypermobility type (hEDS) in children and adolescents*.

Membership

[Figures in brackets are for previous financial year June 2018 to May 2019]

As of 31 May 2020, there were 1,032 (1,011) members:

Ordinary:	812 (806)
Trainee	158 (153)
Retired	52 (44)
Affiliate	5 (3)
Overseas	5 (5)

During the year 55 (62) new members joined and 75 (70) resigned their membership as of 31 May 2020 and are therefore included in the numbers above. 39 (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 709 (713) 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. The ASM surplus in 2019-20 (£15,259) was smaller than predicted and down on last year (£18,139). This, together with the cancellation of the national Trainees' Study Day due to COVID-19, which incurred irrecoverable cancellation costs, and a planned expenditure on the website upgrade resulted in a deficit for 2019-20 of £16,750 (as opposed to a planned deficit of £4,100), compared with a surplus of £173 in 2018-19.

Income from member subscriptions and other charitable activities (excluding ASM income) showed a decrease of £3,744 in 2019-20 (£118,455 compared to £122,199 in 2018-19); this was mainly due to the cancellation of the Trainee's Study Day, as mentioned above.

There was an increase of £6,034 (7.9%) in running costs in 2019-20: total charitable activities expenditure (excluding ASM and staff costs) was £82,718, compared to £76,684 in 2018-19. This was mainly due to the charity incurring some regional meeting costs this year along with the significant website costs involved in its upgrade and relaunch as mentioned above. Staff costs were £68,947 (per note 7 and note 10), compared to £66,741 in 2018-19, an increase of 3.3%.

The charity's reserves at year end stand at £155,643 (2019 - £172,393) and of these, £148,065 are unrestricted (2019 - £164,815) and £7,578 restricted (2019 - £7,578). The Trustees have reviewed this, and the budget for 2020-21, and consider that this level of reserves remains adequate.

Looking forward, the Trustees note that during the financial year 2020-21 a change in the provider of membership services will likely result in a temporary dip in membership income. The Association is actively working to address this, and in light of the current Pandemic has begun careful planning for both the current financial year and 2021-22.

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 budgeted charitable activities expenditure to be available. The Trustees have reviewed the level of reserves in light of the year-end balance and forward projections (taking into account the actual and possible ongoing future impact of COVID-19) and are satisfied that the current reserves are adequate.

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 2020 CONTINUED**

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 10 November 2020 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 2020

		General Unrestricted Fund £	DCMF - Restricted Fund £	<u>2020</u> Total Funds £	<u>2019</u> Total Funds* £
INCOME AND ENDOWMENTS FROM:					
Charitable activities:					
- Promotion and protection of child and family health	3	163,081	-	163,081	167,144
Other trading activities	4	670	-	670	2,428
Investments	5	531	1	532	833
Other income	6	22,440	-	22,440	21,046
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		186,722	1	186,723	191,451
EXPENDITURE ON:					
Charitable activities:					
- Promotion and protection of child and family health	7	181,032	-	181,032	170,231
Other expenditure	9	22,440	1	22,441	21,047
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		203,472	1	203,473	191,278
		<hr/>	<hr/>	<hr/>	<hr/>
NET (EXPENDITURE) / INCOME		(16,750)	-	(16,750)	173
RECONCILIATION OF FUNDS					
Total funds brought forward		164,815	7,578	172,393	172,220
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>148,065</u>	<u>7,578</u>	<u>155,643</u>	<u>172,393</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 2020

		General Unrestricted Fund £	DCMF - Restricted Fund £	2020 Total Funds £	2019 Total Funds* £
	Notes				
CURRENT ASSETS					
Debtors	16	24,450	-	24,450	36,685
Cash at bank		<u>175,402</u>	<u>7,578</u>	<u>182,980</u>	<u>189,824</u>
		199,852	7,578	207,430	226,509
CREDITORS					
Amounts falling due within one year	17	(51,787)	-	(51,787)	(54,116)
		<u>148,065</u>	<u>7,578</u>	<u>155,643</u>	<u>172,393</u>
NET ASSETS					
	19				
FUNDS					
Unrestricted funds:					
General fund				148,065	164,815
Restricted funds:					
Donald Court Memorial Fund				<u>7,578</u>	<u>7,578</u>
TOTAL FUNDS					
				<u>155,643</u>	<u>172,393</u>

***COMPARATIVE NOTE:**

£182,246 of £189,824 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 2020 - 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 2020.
- 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 2020.
- 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 November 2020 and were signed on its behalf by:



Dr L Kauffmann
Trustee / Director / Chair

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and accounting convention

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

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

Financial reporting standard 102 – reduced disclosure exemptions

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

-the requirements of section 7 Statement of Cash Flows

Fund accounting

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

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

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

Income

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

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

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

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

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

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

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

1. ACCOUNTING POLICIES – continued

Expenditure

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

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

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

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

Defined contribution pension scheme

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

Debtors and creditors

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

Going concern and material uncertainties

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

2. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	General Unrestricted Fund £	DCMF - Restricted Fund £	<u>2019</u> Total Funds £
INCOME AND ENDOWMENTS FROM:			
Charitable activities:			
- Promotion and protection of child and family health	167,144	-	167,144
Other trading activities	2,428	-	2,428
Investments	832	1	833
Other income	21,046	-	21,046
	<hr/>	<hr/>	<hr/>
Total incoming resources	191,450	1	191,451
EXPENDITURE ON:			
Charitable activities:			
- Promotion and protection of child and family health	170,231	-	170,231
Other expenditure	21,046	1	21,047
	<hr/>	<hr/>	<hr/>
Total resources expended	191,277	1	191,278
	<hr/>	<hr/>	<hr/>
NET INCOME FOR THE YEAR	173	-	173
RECONCILIATION OF FUNDS			
Total funds brought forward	164,642	7,578	172,220
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>164,815</u>	<u>7,578</u>	<u>172,393</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2020**3. INCOME FROM CHARITABLE ACTIVITIES***2019 – ALL UNRESTRICTED FUNDS*

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Membership subscriptions	114,765	-	114,765	113,419
ASM income	44,626	-	44,626	44,945
Income from regional meetings	3,690	-	3,690	2,932
Trainee day income	-	-	-	5,848
	<u>163,081</u>	<u>-</u>	<u>163,081</u>	<u>167,144</u>

4. INCOME FROM OTHER TRADING ACTIVITIES*2019 – ALL UNRESTRICTED FUNDS*

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Newsletter advertising income	420	-	420	2,195
Provision of admin services (BAPA)	250	-	250	233
	<u>670</u>	<u>-</u>	<u>670</u>	<u>2,428</u>

5. INCOME FROM INVESTMENTS

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Standard bank account interest	286	1	287	349
Fixed rate deposit account interest	245	-	245	484
	<u>531</u>	<u>1</u>	<u>532</u>	<u>833</u>

In 2019, £1 of £349 standard bank account interest was restricted – all other income was unrestricted

6. OTHER INCOME*2019 – ALL UNRESTRICTED FUNDS*

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
BACD recharges – salaries	16,700	-	16,700	16,376
BACD recharges – rent/service charges	4,642	-	4,642	4,516
BACD recharges – other	1,055	-	1,055	111
CPSIG recharges	43	-	43	43
	<u>22,440</u>	<u>-</u>	<u>22,440</u>	<u>21,046</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2020

7. EXPENDITURE ON CHARITABLE ACTIVITIES

2020 & 2019 ALL UNRESTRICTED FUNDS

	Direct costs £	Support costs £	2020 Total costs £	2019 Total costs £
Staff costs (see note 10)	45,862	23,085	68,947	66,741
Journal costs	23,570	-	23,570	23,927
ASM costs	29,367	-	29,367	26,806
Newsletter costs	13,366	-	13,366	14,582
Regional meetings costs	1,594	-	1,594	-
Trainee day costs	1,321	-	1,321	2,195
SACCH grant (see note 13)	500	-	500	500
Website costs	5,955	-	5,955	387
Travel expenses	897	-	897	844
Council meeting expenses	1,494	-	1,494	1,213
General office costs	8,355	4,499	12,854	12,505
Rent	6,588	3,547	10,135	9,858
Insurance	1,408	207	1,615	1,531
Bank charges	2,162	138	2,300	1,407
Sundries and subscriptions	-	316	316	363
Accountancy fees (see note 15)	-	4,770	4,770	4,350
Legal and professional fees	-	13	13	13
Executive Committee meeting expenses	-	2,018	2,018	3,009
	<u>142,439</u>	<u>38,593</u>	<u>181,032</u>	<u>170,231</u>
		Note 8		

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

COMPARATIVES FOR EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs £	Support costs £	2019 Total costs £
Staff costs (see note 10)	44,322	22,419	66,741
Journal costs	23,927	-	23,927
ASM costs	26,806	-	26,806
Newsletter costs	14,582	-	14,582
Trainee day costs	2,195	-	2,195
SACCH grant (see note 13)	500	-	500
Website costs	387	-	387
Travel expenses	844	-	844
Council meeting expenses	1,213	-	1,213
General office costs	8,128	4,377	12,505
Rent	6,408	3,450	9,858
Insurance	1,354	177	1,531
Bank charges	1,269	138	1,407
Sundries and subscriptions	-	363	363
Accountancy fees (see note 15)	-	4,350	4,350
Legal and professional fees	-	13	13
Executive Committee meeting expenses	-	3,009	3,009
	<u>131,935</u>	<u>38,296</u>	<u>170,231</u>
		Note 8	

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2020**8. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS***2020 & 2019 - ALL UNRESTRICTED FUNDS*

	General support £	Governance function £	2020 Total costs £	2019 Total Costs £
Staff costs	23,085	-	23,085	22,419
General office costs	4,499	-	4,499	4,377
Rent	3,547	-	3,547	3,450
Insurance	207	-	207	177
Bank charges	138	-	138	138
Sundries and subscriptions	316	-	316	363
Accountancy fees (see note 15)	-	4,770	4,770	4,350
Legal and professional fees	-	13	13	13
Executive committee meeting expenses	-	2,018	2,018	3,009
	<u>31,792</u>	<u>6,801</u>	<u>38,593</u>	<u>38,296</u>

COMPARATIVES FOR ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

	General support £	Governance function £	2019 Total costs £
Staff costs	22,419	-	22,419
General office costs	4,377	-	4,377
Rent	3,450	-	3,450
Insurance	177	-	177
Bank charges	138	-	138
Sundries and subscriptions	363	-	363
Accountancy fees (see note 15)	-	4,350	4,350
Legal and professional fees	-	13	13
Executive committee meeting expenses	-	3,009	3,009
	<u>30,924</u>	<u>7,372</u>	<u>38,296</u>

9. OTHER EXPENDITURE (PAYMENTS TO RCPCH)

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
BACD recharges – salaries	16,700	-	16,700	16,376
BACD recharges – rent/service charges	4,642	-	4,642	4,516
BACD recharges – other	1,055	-	1,055	111
CPSIG recharges	43	-	43	43
Donald Court Fund interest	-	1	1	1
	<u>22,440</u>	<u>1</u>	<u>22,441</u>	<u>21,047</u>

In 2019, £1 Donald Court Fund interest was restricted – all other expenditure was unrestricted

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2020**

10. STAFF COSTS

2019 – ALL UNRESTRICTED FUNDS

	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Wages and salaries	57,622	-	57,622	56,492
Social security costs	5,563	-	5,563	5,461
Pension costs (see note 11)	<u>5,762</u>	<u>-</u>	<u>5,762</u>	<u>4,788</u>
	<u>68,947</u>	<u>-</u>	<u>68,947</u>	<u>66,741</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:

	2020	2019
Executive officer	0.7	0.7
Administrative assistant	<u>0.8</u>	<u>0.8</u>
	<u>1.5</u>	<u>1.5</u>

11. PENSION COSTS

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

	2020 £	2019 £
Executive officer	3,304	2,377
Administrative assistant	<u>2,458</u>	<u>2,411</u>
	<u>5,762</u>	<u>4,788</u>

12. TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES

There were no trustees' remuneration or other benefits for the year ended 31 May 2020 nor for the year ended 31 May 2019.

Four (2019 – two) trustees received a total of £848 (2019 - £733) for reimbursed travel expenses during the year.

13. GRANTS PAID (WITHIN CHARITABLE EXPENDITURE)

Grants totalling £500 (2019 - £500) were payable to the Scottish Association for Community Child Health, a separate Scottish sub-group of BACCH. The grant acts as a contribution to allow work similar to that performed by BACCH to be carried out in Scotland.

14. TAXATION

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

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2020

15. ACCOUNTANCY FEES		
	2020	2019
	£	£
Accounts compilation (within accountancy fees)	3,600	3,330
Independent examination work (within accountancy fees)	<u>1,170</u>	<u>1,020</u>
	<u>4,770</u>	<u>4,350</u>
16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
<i>2020 & 2019 - ALL UNRESTRICTED FUNDS</i>		
	2020	2019
	£	£
Trade debtors	4,818	9,905
Prepayments	<u>19,632</u>	<u>26,780</u>
	<u>24,450</u>	<u>36,685</u>
17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
<i>2020 & 2019 - ALL UNRESTRICTED FUNDS</i>		
	2020	2019
	£	£
Creditors and accruals	50,635	51,431
Grants payable (see note 13)	500	500
Deferred income (see note 18)	<u>652</u>	<u>2,185</u>
	<u>51,787</u>	<u>54,116</u>
18. DEFERRED INCOME		
<i>2020 & 2019 - ALL UNRESTRICTED FUNDS</i>		
	2020	2019
	£	£
Brought forward	2,185	822
Released in year:		
- Regional meetings income	1,359	-
- Membership subscription fees	318	489
- ASM income	165	-
- BACD recharges	300	290
- CPSIG recharges	<u>43</u>	<u>43</u>
	(2,185)	(822)
Provided for in year:		
- Regional meetings income	-	1,359
- Membership subscription fees	301	318
- ASM income	-	165
- BACD recharges	308	300
- CPSIG recharges	<u>43</u>	<u>43</u>
	652	2,185
	<u>652</u>	<u>2,185</u>
Carried forward	<u>652</u>	<u>2,185</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2020**19. MOVEMENT IN FUNDS**

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

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

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

COMPARATIVES FOR MOVEMENT IN FUNDS

	At 1 June 2018 £	Net movement in funds £	At 31 May 2019 £
Unrestricted funds			
General Fund	164,642	173	164,815
Restricted funds			
Donald Court Memorial Fund	7,578	-	7,578
	<u>172,220</u>	<u>173</u>	<u>172,393</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	191,450	(191,277)	173
Restricted funds	1	(1)	-
Donald Court Memorial Fund			
	<u>191,451</u>	<u>(191,278)</u>	<u>173</u>

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2020**

19. MOVEMENT IN FUNDS - continued

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

	At 1.6.18 £	Net movement in funds £	At 31.5.20 £
Unrestricted funds			
General fund	164,642	(16,577)	148,065
Restricted funds			
Donald Court Memorial Fund	<u>7,578</u>	<u>-</u>	<u>7,578</u>
TOTAL FUNDS	<u>172,220</u>	<u>(16,577)</u>	<u>155,643</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	378,172	(394,749)	(16,577)
Restricted funds			
Donald Court Memorial Fund	<u>2</u>	<u>(2)</u>	<u>-</u>
TOTAL FUNDS	<u>378,174</u>	<u>(394,751)</u>	<u>(16,577)</u>

20. PURPOSES OF FUNDS

Unrestricted General Fund

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

Restricted Donald Court Memorial Fund

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

21. COMPANY LIMITED BY GUARANTEE

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

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

22. RELATED PARTY DISCLOSURES

Other than those detailed in note 12, there were no other related party transactions for the year ended 31 May 2020 nor for the year ended 31 May 2019.

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2020**

	2020 £	2019 £
INCOME:		
From charitable activities		
Membership subscriptions	114,765	113,419
ASM income	44,626	44,945
Income from regional meetings	3,690	2,932
Trainee day income	<u>-</u>	<u>5,848</u>
	163,081	167,144
From other trading activities		
Newsletter advertising income	420	2,195
Provision of admin services (BAPA)	<u>250</u>	<u>233</u>
	670	2,428
Investment income		
Bank interest received	532	833
Other income		
BACD recharges - salaries	16,700	16,376
BACD recharges - rent and service charges	4,642	4,516
BACD recharges - other	1,055	111
CPSIG recharges	<u>43</u>	<u>43</u>
	22,440	21,046
	<u>186,723</u>	<u>191,451</u>
Total income		
	186,723	191,451
EXPENDITURE:		
On charitable activities		
Staff costs	68,947	66,741
Journal costs	23,570	23,927
ASM costs	29,367	26,806
Newsletter costs	13,366	14,582
Regional meeting costs	1,594	-
Trainee day costs	1,321	2,195
SACCH grant	500	500
Website and publicity costs	5,955	387
Travel expenses	897	844
Council meeting expenses	1,494	1,213
General office costs	12,854	12,505
Rent	10,135	9,858
Insurance	1,615	1,531
Bank charges	2,300	1,407
Sundries	316	363
Carried forward	<u>174,231</u>	<u>162,859</u>

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BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES - CONTINUED
FOR THE YEAR ENDED 31 MAY 2020

	2020	2019
	£	£
Charitable activities expenditure continued		
<i>Brought forward</i>	174,321	162,859
Accountancy	4,770	4,350
Legal and professional fees	13	13
Executive Committee meeting expenses	<u>2,018</u>	<u>3,009</u>
	181,032	170,231
Other expenditure		
BACD recharge costs - salaries	16,700	16,376
BACD recharge costs - rent and service charges	4,642	4,516
BACD recharge costs - other	1,055	111
CPSIG recharges	43	43
Donald Court Fund interest	<u>1</u>	<u>1</u>
	22,441	21,047
Total expenditure	203,473	191,278
	<hr/>	<hr/>
NET (EXPENDITURE) / INCOME FOR THE YEAR	<u>(16,750)</u>	<u>173</u>

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