

BRITISH ACADEMY OF CHILDHOOD DISABILITY  
Report of the Trustees and Unaudited Financial Statements  
For the year ended 31 August 2019

BRITISH ACADEMY OF CHILDHOOD DISABILITY  
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For the year ended 31 August 2019

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BRITISH ACADEMY OF CHILDHOOD DISABILITY  
Report of the Trustees  
For the year ended 31 August 2019

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2019. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	BRITISH ACADEMY OF CHILDHOOD DISABILITY
<b>Charity registration number</b>	1177868
<b>Principal address</b>	5-11 Theobalds Road London WC1X 8SH

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Dr Hilary Dawn Cass  
Dr Jill Edith Cadwgan MBCHB PGCERT CLIN ED  
Dr Ian Male MBBCH MRCP MSC  
Dr Gabriel Whitlingum

**Independent examiner**

Beach Accountants Limited  
Chartered Certified Accountants  
13 Beach Road  
South Shields  
NE33 2QA

Approved by the Board of Trustees and signed on its behalf by

.....  
Dr Gabriel Whitlingum

13 March 2020

BRITISH ACADEMY OF CHILDHOOD DISABILITY  
Independent Examiners Report to the Trustees  
For the year ended 31 August 2019

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2019.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners 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 Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....  
Beach Accountants Limited  
Chartered Certified Accountants  
13 Beach Road  
South Shields  
NE33 2QA

13 March 2020

BRITISH ACADEMY OF CHILDHOOD DISABILITY  
Statement of Financial Activities  
For the year ended 31 August 2019

	Notes	Unrestricted funds £	2018 £
<b>Income and endowments from:</b>			
Donations and legacies	2	561	-
Charitable activities	3	62,399	44,288
Investments	4	55	8
Other income	5	1,382	650
<b>Total</b>		<b>64,397</b>	<b>44,946</b>
<b>Expenditure on:</b>			
Raising funds	6	(27,344)	(23,655)
Charitable activities	7/8	(34,967)	(26,620)
<b>Total</b>		<b>(62,311)</b>	<b>(50,275)</b>
<b>Net income/expenditure</b>		<b>2,086</b>	<b>(5,329)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		75,307	80,636
<b>Total funds carried forward</b>		<b>77,393</b>	<b>75,307</b>

BRITISH ACADEMY OF CHILDHOOD DISABILITY  
Statement of Financial Position  
As at 31 August 2019

	Notes	2019 £	2018 £
<b>Current assets</b>			
Cash at bank and in hand		79,660	75,847
		<u>79,660</u>	<u>75,847</u>
<b>Creditors: amounts falling due within one year</b>	14	(2,267)	(540)
<b>Net current assets</b>		<u>77,393</u>	<u>75,307</u>
<b>Total assets less current liabilities</b>		<u>77,393</u>	<u>75,307</u>
<b>Net assets</b>		<u>77,393</u>	<u>75,307</u>
<b>The funds of the charity</b>			
Unrestricted income funds	15	77,393	75,307
<b>Total funds</b>		<u>77,393</u>	<u>75,307</u>

The financial statement were approved and authorised for issue by the Board and signed on its behalf by:

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Dr Gabriel Whittingum  
Trustee

13 March 2020

BRITISH ACADEMY OF CHILDHOOD DISABILITY  
Notes to the Financial Statements  
For the year ended 31 August 2019

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

BRITISH ACADEMY OF CHILDHOOD DISABILITY meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

The Trustees have assessed the financial viability of the Charity and have concluded that there is no reason why the Charity will not continue operating for at least 12 months following the year ending 31st August 2018. For this reason the financial accounts have been prepared on a going concern basis.

**2. Income from donations and legacies**

	2019	2018
	£	£
<b>Unrestricted funds</b>		
Donations received	561	-
	<b>561</b>	<b>-</b>
	<b>561</b>	<b>-</b>

**3. Income from charitable activities**

	2019	2018
	£	£
<b>Unrestricted funds</b>		
<i>Memberships</i>		
Income from charitable activities	18,135	17,076
<i>DMCN</i>		
Income from charitable activities	2,298	2,176
<i>ASM</i>		
ASM 2018 Subscriptions	26,769	25,036
<i>Castang fellows</i>		
Income from charitable activities	15,197	-
	<b>62,399</b>	<b>44,288</b>
	<b>62,399</b>	<b>44,288</b>

BRITISH ACADEMY OF CHILDHOOD DISABILITY  
Notes to the Financial Statements Continued  
For the year ended 31 August 2019

**4. Investment income**

	2019	2018
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	55	8
	<b>55</b>	<b>8</b>

**5. Other income**

	2019	2018
	£	£
<b>Unrestricted funds</b>		
CDT Database	200	400
Trainees 2018	1,182	200
Advertising	-	50
	<b>1,382</b>	<b>650</b>

**6. Expenditure on generating donations and legacies**

	2019	2018
	£	£
<b>Unrestricted funds</b>		
Gifts in kind	1,288	-
Support costs	26,056	23,655
	<b>27,344</b>	<b>23,655</b>

**7. Costs of charitable activities by fund type**

	2019	2018
	£	£
<b>Unrestricted funds</b>		
DMCN	3,265	-
ASM	15,578	13,813
External	78	277
Diploma	878	1,104
Castang fellows	6,861	5,363
Exec/RR	2,939	2,561
SRG	3,414	1,750
Newsletter	1,954	1,752
	<b>34,967</b>	<b>26,620</b>



BRITISH ACADEMY OF CHILDHOOD DISABILITY  
Notes to the Financial Statements Continued  
For the year ended 31 August 2019

**8. Costs of charitable activities by activity type**

	<b>2019</b>	<b>2018</b>
	£	£
<b>Activities undertaken directly</b>		
DMCN	3,265	-
ASM	15,578	13,813
External	78	277
Diploma	878	1,104
Castang fellows	6,861	5,363
Exec/RR	2,939	2,561
SRG	3,414	1,750
Newsletter	1,954	1,752
	<b>34,967</b>	<b>26,620</b>
	<b>34,967</b>	<b>26,620</b>

**9. Analysis of support costs**

	<b>2019</b>	<b>2018</b>
	£	£
<b>Voluntary Income</b>		
Management	16,376	16,052
IT	3,678	60
Governance costs	6,003	7,546
	<b>26,057</b>	<b>23,658</b>
	<b>26,057</b>	<b>23,658</b>

**10. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2019</b>	<b>2018</b>
	£	£
Accountancy fees	600	540
	600	540

BRITISH ACADEMY OF CHILDHOOD DISABILITY  
Notes to the Financial Statements Continued  
For the year ended 31 August 2019

**11. Staff costs and emoluments**

Total staff costs for the year ended 31 August 2019 were:

	2019	2018
	£	£
Salaries and wages	16,376	16,052
	<b>16,376</b>	<b>16,052</b>
	<b>16,376</b>	<b>16,052</b>

**12. Trustee remuneration and related party transactions**

The following amounts were received from Trustees:

Dr Hilary Dawn Cass:  
Event and Membership income: £258

Dr Gabriel Whitlingum:  
Event and Membership income: £138

Dr Ian Male:  
Event and Membership income: £40

Dr Jill Edith Cadwgan:  
Event and Membership income: £268  
Donations: £240

The following amounts were paid to Trustees:

Dr Gabriel Whitlingum:  
Travel expenses to attend events: £281

Dr Ian Male:  
Travel expenses to attend events: £71

All transactions have been vouched to appropriate documentation and no amounts were due to or due from related parties at the year end.

**13. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**14. Creditors: amounts falling due within one year**

	2019	2018
	£	£
Other creditors	1,667	-
Accruals and deferred income	600	540
	<b>2,267</b>	<b>540</b>
	<b>2,267</b>	<b>540</b>

BRITISH ACADEMY OF CHILDHOOD DISABILITY  
Notes to the Financial Statements Continued  
For the year ended 31 August 2019

15. Movement in funds

**Unrestricted Funds**

	Balance at 01/09/2018 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2019 £
<i>General</i>				
General	75,307	64,397	(62,311)	77,393
	<b>75,307</b>	<b>64,397</b>	<b>(62,311)</b>	<b>77,393</b>

**Unrestricted Funds - Previous year**

	Balance at 01/09/2017 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2018 £
<i>General</i>				
General	80,636	44,946	(50,275)	75,307
	<b>80,636</b>	<b>44,946</b>	<b>(50,275)</b>	<b>75,307</b>

16. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>		
<i>General</i>		
General	77,393	77,393
	<b>77,393</b>	<b>77,393</b>

**Previous year**

	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>		
<i>General</i>		
General	75,307	75,307
	<b>75,307</b>	<b>75,307</b>

BRITISH ACADEMY OF CHILDHOOD DISABILITY  
Detailed Statement of Financial Activities  
For the year ended 31 August 2019

	2019	2018
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	561	-
	<b>561</b>	<b>-</b>
<b>Charitable activities</b>		
Income from charitable activities (Memberships)	18,135	17,076
Income from charitable activities (DMCN)	2,298	2,176
Income from charitable activities (ASM)	26,769	25,036
Income from charitable activities (Castang fellows)	15,197	-
	<b>62,399</b>	<b>44,288</b>
<b>Investments</b>		
Bank interest receivable	55	8
	<b>55</b>	<b>8</b>
<b>Other income</b>		
CDT Database	200	400
Trainees 2018	1,182	200
Advertising	-	50
	<b>1,382</b>	<b>650</b>
<b>Total incoming resources</b>	<b>64,397</b>	<b>44,946</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Gifts in kind	(1,288)	-
	<b>(1,288)</b>	<b>-</b>
<b>Charitable activities</b>		
Cost of direct charitable activity (DMCN)	(3,265)	-
Cost of direct charitable activity (ASM)	(15,578)	(13,813)
Cost of direct charitable activity (External)	(78)	(277)
Cost of direct charitable activity (Diploma)	(878)	(1,104)
Cost of direct charitable activity (Castang fellows)	(6,861)	(5,363)
Cost of direct charitable activity (Exec/RR)	(2,939)	(2,561)
Cost of direct charitable activity (SRG)	(3,414)	(1,750)
Cost of direct charitable activity (Newsletter)	(1,954)	(1,752)
	<b>(34,967)</b>	<b>(26,620)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Management	(16,376)	(16,052)
	<b>(16,376)</b>	<b>(16,052)</b>
<b>IT</b>		
IT	(3,678)	(60)
	<b>(3,678)</b>	<b>(60)</b>
<b>Governance costs</b>		
Governance costs	(6,002)	(7,543)
	<b>(6,002)</b>	<b>(7,543)</b>

BRITISH ACADEMY OF CHILDHOOD DISABILITY  
Detailed Statement of Financial Activities Continued  
For the year ended 31 August 2019

<b>Total resources expended</b>	<u>(62,311)</u>	<u>(50,275)</u>
<b>Net Income</b>	<u><u>2,086</u></u>	<u><u>(5,329)</u></u>