

**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 2023**

**BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH**

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FOR THE YEAR ENDED 31 MAY 2023**

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# BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

## REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MAY 2023

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<b>REGISTERED CHARITY NUMBER</b>	1129758
<b>REGISTERED COMPANY NUMBER</b>	06738129 (England and Wales)
<b>OTHER NAMES</b>	BACCH
<b>REGISTERED OFFICE</b>	5-11 Theobalds Road London WC1X 8SH
<b>DIRECTORS &amp; TRUSTEES</b>	Prof. D E Simkiss (Chair) Dr C E Mount Dr A C B Setti Dr D Vickers - End of term 4 October 2022 Dr A R Raykundalia - End of term 4 October 2022
<b>COMPANY SECRETARY</b>	Isabelle Robinson
<b>CHARITY EXECUTIVE OFFICER</b>	Isabelle Robinson
<b>MANAGEMENT COMMITTEE 1</b>	Executive Committee: - Charity Trustees - Charity Executive Officer - Various Elected Officers and Affiliate Group Representatives
<b>MANAGEMENT COMMITTEE 2</b>	The Council: - Executive Committee - Regional Coordinators and Various Connected Organisation Representatives
<b>ACCOUNTANTS</b>	Graham Paul Limited Court House Court Road Bridgend CF31 1BE
<b>BANKERS</b>	Royal Bank of Scotland plc 28 Cavendish Square London W1G 0DB
<b>SOLICITORS</b>	Paris Smith LLP 1 London Road Southampton SO15 2AE

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH ON THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2023

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I report to the charity trustees on my examination of the accounts of the company for the year ended 31 May 2023 which are set out on pages 3 to 21.

## **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice (SORP) for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

J E Payne ACA  
ICAEW

Graham Paul Limited  
Court House  
Court Road  
Bridgend  
CF31 1BE

Date: 11 September 2023

## BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

### REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2023

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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 2023.

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. Coordinators are elected for a period of four years by members in the relating region. There is a job description for roles on 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

- Association of Paediatric Palliative Medicine (APPM)\*
- British Academy of Childhood Disability (BACD)
- British Association for Child & Adolescent Public Health (BACAPH)
- British Association of Paediatricians in Audiology (BAPA)
- Child Protection Special Interest Group (CPSIG)
- Paediatric Mental Health Association (PMHA)
- Scottish Association for Community Child Health (SACCH)

## BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

### REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2023 CONTINUED

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#### External organisations

- George Still Forum (Special Interest Group of BACCH)
- Institute of Health Visitors\*
- Royal College of General Practitioners
- School & Public Health Nurses Association\*

\* from June 2023 but noted here for completeness

The registered office is 5-11 Theobalds Road, London WC1X 8SH. Since March 2020, the administrative work has mostly been done remotely and BACCH no longer has a dedicated office at the RCPCH building. However, BACCH has reached an agreement with the College and BACCH staff, like RCPCH staff, can book a hot desk on days they wish to attend the office. BACCH has two part-time salaried employees at the end May 2023. 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

- Members receive the quarterly printed BACCH Newsletter (also available to view via the website). Articles & themes for 2022-23 editions included:
  - *Fetal Alcohol Spectrum Disorder, Cerebral palsy and tic disorders* (June 2022)
  - *Autism special, Child protection national audit and Sleep* (September 2022)
  - *Auditory Processing Disorder, Attachment and Training update* (December 2022)
  - *The adolescent brain, Integrated care and Noonan Syndrome* (March 2023)
- In addition, members receive a monthly email bulletin with up to date information and links to important documents and guidance; and members-only content was regularly added to the BACCH website.

### CPD

- 314 participants (141 in-person and 173 virtual) attended the first hybrid Annual Scientific Meeting, held in Leicester and online on 20-21 September 2022.
- Topics at the ASM included:
  - *How the updated NICE Standard will influence assessments for FASD*
  - *A social neuroscience perspective on attachment*
  - *Avoidant Restrictive Food Intake Disorder: diagnosis, innovations & research*
  - *Transitions from care and care leavers' health and wellbeing*
- BACCH ran a joint session with the British Association for Child & Adolescent Public Health (BACAPH) on 29 June 2022 as part of the RCPCH Annual Conference held in Glasgow and online, on the theme of public health.
- Regional meetings were held in:
  - Birmingham (July 2022)
  - Taunton (October 2022)
  - Chester (November 2022)
  - Birmingham (February 2023)
  - Virtual Yorkshire event (February 2023)
  - Ilminster, Somerset (April 2023)
  - Bury, Greater Manchester (May 2023)
- In addition, BACCH's sister organisation in Scotland, SACCH, held a hybrid conference in November 2022, for which the BACCH website hosted the delegate registration.

### Training

- A training update workshop was held at the 2022 ASM
- No National Trainees' Study Day was held during the 2022-23 financial year.

### Policy/Input to consultations

- Signatory on joint letter to NICE calling for the development of a guideline on the identification of learning disability in children and young people (June 2022)
- Submitted a response to the Green paper *SEND review: right support, right place, right time* (July 2022)
- Contributed to RCPCH's letter to Rightpro on their launch of a legal project on *Attachment, Trauma and Neurodevelopment* (August 2022)
- Signed an open letter to the DfE and DfHCS on Investing in the specialist workforce for children and young people (October 2022)

## BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

### REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2023 CONTINUED

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#### Policy/Input to consultations continued

- Contributed to the RCPCH response to the NHS England Consultation on *Executive lead roles within Integrated Care Boards* (November 2022)
- Signatory on open letter to the NHS Newborn Hearing Screening Programme on Targeted screening for Congenital CMV (December 2022)
- Signatory on open letter to the Secretary of State for Health and Social Care calling for urgent improvements to the Healthy Start Scheme (December 2022)
- Contributed to updates to the RCPCH *Physical Signs of Child Sexual Abuse* ('Purple book') publication (February 2023)
- Signatory on open letter to the Minister for Children, Families and Wellbeing, responding to the SEND and AP Improvement Plan (March 2023)
- Submitted a joint BACCH-RCPCH response to the Integration of Primary and Community Care Committee call for evidence (May 2023)
- The Chair continued to have regular meetings with the President of the Royal College of Paediatrics and Child Health and the College Head of Policy
- BACCH rep on the RCPCH Facing the Future Audit Working Group

#### Research

The BACCH Research Strategy Working Group was set up in autumn 2021, chaired by Professor Mitch Blair. The recommendations of its report were endorsed by BACCH Council in June 2022. One recommendation of the group was to set up a permanent BACCH research support group and Professor Michelle Heys took on the role of Chair of this new group in spring 2023. Further updates from the group and its work will be included in next year's Trustees' report.

#### Membership

New members continued to join at an average of 10 a month but due to resignations the overall net increase in members over the year was 70. On 31 May 2023 there were 948 members (up from 878 in May 2022). Six resignations were confirmed to be due to retirement and 11 due to cancellation after one year's free membership for SAS doctors (previous scheme; replaced by discounted membership offer from January 2022).

Ordinary*:	657
Trainee	168
Retired	47
Affiliate	11
Overseas	4
Student	61

\* including 18 who joined during the year using the reduced subscription fee offer for SAS doctors

Members are eligible to subscribe at a reduced rate to the journal *Child: Care, Health and Development* (published by Wiley) with 488 members taking advantage of this offer. From June 2022 the option to have a print copy of the Journal was ended and changed for all current and new members to online access only.



## Financial review and reserves policy

### *Financial review*

The financial performance of the charity is comprehensively disclosed in the attached financial statements but the following highlights and explains some of the key results and variances of the year:

- The Trustees are very pleased to note the Charity ended the year with a surplus of £22,591, compared to a -£1,144 deficit in 2021-22
- Therefore, the total funds carried forward on 31 May 2023 were £143,818, up from £121,227 in 2022.
- The reserves are still below their pre-covid levels but the Trustees hope they can continue to grow. It is noted that membership numbers and in-person conference attendance continue to rise, the two activities which generate the most income for BACCH.

Treasurer's comments on this year's accounts are as follows:

- Income from events (surplus made by BACCH national and regional events) was up from £19,235 in 2021-22 to £44,893 in 2022-23. It is noted this is mostly due to a successful hybrid ASM held in September 2022.
- Membership subscription income was up from £90,346 in 2021-22 to £91,950 in 2022-23. In addition, BACCH received £9,402 from claiming Gift Aid on subscriptions, from members who had signed up to the scheme (compared to £8,458 in 2021-22).
- There was an increase in staff costs from £65,487 in 2021-22, to £70,846 in 2022-23. This was due to a pay increase for both staff members from September 2022 and two non-consolidated additional payments in September and October 2022.
- It is again noted that BACCH no longer has a dedicated office at the RCPCH building, meaning a lower annual cost for access to services (IT, payroll, hot-desks etc) than prior to 2020.

Taking the above comments into account, the Trustees consider that that the charity remains in a satisfactory financial position.

### *Reserves policy*

The EC has examined the Association's requirements for free reserves in the light of predominant risks to the Association. These are identified as loss of income through reduced membership numbers and reduced numbers at the annual scientific meeting. The Association is committed to a reserves policy of one year's charitable activities expenditure to be available. Reserves are below the standard recommended by Charity Commission. However, the Trustees consider this is currently appropriate given the exceptional circumstances of the last few years.

### *Investment policy*

The Association has powers under its constitution to make such investments as the Executive Committee see fit and which meet with the requirements of its objectives and funds. The policy is to invest funds and reserves in bank deposits. The return on investments is satisfactory in the current economic climate.

### **Statement of trustees' responsibilities**

The trustees (who are also directors of British Association For Community Child Health for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

### **Small company provisions**

The company has taken advantage of the small companies' exemption with regards this report which has been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime.

This trustees report was approved by the board on 11 September 2023 and signed on its behalf by



**Professor D Simkiss**  
**Trustee / Director / Chair**

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MAY 2023

		General Unrestricted Fund £	DCMF - Restricted Fund £	<u>2023</u> Total Funds £	<u>2022</u> Total Funds* £
<b>INCOME AND ENDOWMENTS FROM:</b>					
<b>Donations and legacies</b>	3	9,402	-	9,402	8,458
<b>Charitable activities:</b>					
- Promotion and protection of child and family health	4	152,713	-	152,713	110,900
<b>Other trading activities</b>	5	2,096	-	2,096	1,022
<b>Investments</b>	6	1,184	27	1,211	52
<b>Other income</b>	7	24,324	-	24,324	19,893
<b>Total incoming resources</b>		189,719	27	189,746	140,325
<b>EXPENDITURE ON:</b>					
<b>Charitable activities:</b>					
- Promotion and protection of child and family health	8	142,804	-	142,804	121,575
<b>Other expenditure</b>	10	24,324	27	24,351	19,894
<b>Total resources expended</b>		167,128	27	167,155	141,469
<b>NET INCOME / (EXPENDITURE) FOR THE YEAR</b>		22,591	-	22,591	(1,144)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		113,649	7,578	121,227	122,371
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>136,240</u>	<u>7,578</u>	<u>143,818</u>	<u>121,227</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 2023**

		General Unrestricted Fund £	DCMF - Restricted Fund £	<u>2023</u> Total Funds £	<u>2022</u> Total Funds* £
<b>CURRENT ASSETS</b>					
Debtors	17	20,757	-	20,757	12,875
Cash at bank		<u>151,724</u>	<u>7,578</u>	<u>159,302</u>	<u>138,312</u>
		172,481	7,578	180,059	151,187
<b>CREDITORS</b>					
Amounts falling due within one year	18	(36,241)	-	(36,241)	(29,960)
		<u>136,240</u>	<u>7,578</u>	<u>143,818</u>	<u>121,227</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>	20				
Unrestricted funds:					
General fund				136,240	113,649
Restricted funds:					
Donald Court Memorial Fund				<u>7,578</u>	<u>7,578</u>
<b>TOTAL FUNDS</b>				<u>143,818</u>	<u>121,227</u>

**\*COMPARATIVE NOTE:**

£130,734 of £138,312 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 2023 - CONTINUED**

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**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 2023.
- 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 2023.
- 3) That we acknowledge our responsibilities for:
  - (a) ensuring that the company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
  - (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 September 2023 and were signed on its behalf by:



**Professor D Simkiss**  
**Trustee / Director / Chair**

The notes form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2023

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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.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Income**

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

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

- Income from donations and legacies is received by way of Gift Aid reclaimed on membership income and is included in the year the membership income it is related to is received.
- Income from charitable activities is received by way of membership subscription fees along with income generated by the charity's annual conference and trainee day and also its regional meetings and is included in the year to which it relates.
- Income from other trading activities is received by way of newsletter advertising and mailing list income along with the provision of administrative services and are recognised in full in the statement of financial activities in the year to which it relates.
- Income from investments is received by way of bank interest and is included in the year in which it is receivable.
- Other income is received by way of services recharged (at cost incurred) and receipts repaid to other charities along with sundry income and is included in the statement of financial activities in the year to which it relates.
- Income received for future periods is not recognised as income for the year and is carried forward within Creditors as Deferred Income.

1. **ACCOUNTING POLICIES – continued**

**Expenditure**

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

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

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

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

**Defined contribution pension scheme**

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

**Debtors and creditors**

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

**Going concern and material uncertainties**

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

**2. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	General Unrestricted Fund £	DCMF - Restricted Fund £	<u>2022</u> Total Funds £
<b>INCOME AND ENDOWMENTS FROM:</b>			
<b>Donations and legacies</b>	8,458	-	8,458
<b>Charitable activities:</b>			
- Promotion and protection of child and family health	110,900	-	110,900
<b>Other trading activities</b>	1,022	-	1,022
<b>Investments</b>	51	1	52
<b>Other income</b>	19,893	-	19,893
	-----	-----	-----
<b>Total incoming resources</b>	140,324	1	140,325
<b>EXPENDITURE ON:</b>			
<b>Charitable activities:</b>			
- Promotion and protection of child and family health	121,575	-	121,575
<b>Other expenditure</b>	19,893	1	19,894
	-----	-----	-----
<b>Total resources expended</b>	141,468	1	141,469
	-----	-----	-----
<b>NET (EXPENDITURE) FOR THE YEAR</b>	(1,144)	-	(1,144)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	114,793	7,578	122,371
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<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>113,649</u>	<u>7,578</u>	<u>121,227</u>



BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2023

**3. INCOME FROM DONATIONS AND LEGACIES**

2022 – ALL UNRESTRICTED FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Gift aid (on membership income)	<u>9,402</u>	<u>-</u>	<u>9,402</u>	<u>8,458</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

2022 – ALL UNRESTRICTED FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Membership subscriptions	91,950	-	91,950	90,346
ASM income	51,283	-	51,283	11,825
Income from regional meetings	9,480	-	9,480	6,939
Trainee day income	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,790</u>
	<u>152,713</u>	<u>-</u>	<u>152,713</u>	<u>110,900</u>

**5. INCOME FROM OTHER TRADING ACTIVITIES**

2022 – ALL UNRESTRICTED FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Newsletter advertising income	1,765	-	1,765	745
Provision of admin services (BAPA)	<u>331</u>	<u>-</u>	<u>331</u>	<u>277</u>
	<u>2,096</u>	<u>-</u>	<u>2,096</u>	<u>1,022</u>

**6. INCOME FROM INVESTMENTS**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Standard bank account interest	642	27	669	21
Fixed rate deposit account interest	<u>542</u>	<u>-</u>	<u>542</u>	<u>31</u>
	<u>1,184</u>	<u>27</u>	<u>1,211</u>	<u>52</u>

In 2022, £1 of £52 standard bank account interest was restricted – all other income was unrestricted.

**7. OTHER INCOME**

2022 – ALL UNRESTRICTED FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
BACD recharges: salaries	21,156	-	21,156	16,767
BACD recharges: rent/service charges	-	-	-	664
BACD recharges: co-working agreement	3,125	-	3,125	2,419
CPSIG recharges	<u>43</u>	<u>-</u>	<u>43</u>	<u>43</u>
	<u>24,324</u>	<u>-</u>	<u>24,324</u>	<u>19,893</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2023**8. EXPENDITURE ON CHARITABLE ACTIVITIES**

2023 &amp; 2022 ALL UNRESTRICTED FUNDS

	Direct costs £	Support costs £	2023 Total costs £	2022 Total costs £
Staff costs (see note 11)	48,164	22,682	70,846	65,487
Journal costs	9,740	-	9,740	12,519
ASM costs	12,298	-	12,298	536
Newsletter costs	15,055	-	15,055	13,881
Regional meetings costs	3,572	-	3,572	783
SACCH grant (see note 14)	500	-	500	500
Travel and accommodation	536	-	536	-
Research group admin support	500	-	500	-
Website and publicity costs	2,323	-	2,323	2,177
General office costs	-	-	-	3,445
Rent	-	-	-	1,071
Co-working agreement	10,059	5,416	15,475	11,981
Insurance	1,514	264	1,778	1,689
Bank and card charges	3,027	41	3,068	1,723
Sundries and subscriptions	-	-	-	370
Accountancy fees (see note 16)	-	6,000	6,000	5,400
Legal and professional fees	-	1,113	1,113	13
	<u>107,288</u>	<u>35,516</u>	<u>142,804</u>	<u>121,575</u>

Note 9

**Support costs have been allocated based upon staff time and relevance to charity's activities****COMPARATIVES FOR EXPENDITURE ON CHARITABLE ACTIVITIES**

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

Note 9

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2023**9. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS***2023 & 2022 - ALL UNRESTRICTED FUNDS*

	General support £	Governance function £	2023 Total costs £	2022 Total Costs £
Staff costs	22,682	-	22,682	20,766
General office costs	-	-	-	1,206
Rent	-	-	-	375
Co-working agreement	5,416	-	5,416	4,193
Insurance	264	-	264	233
Bank and card charges	41	-	41	34
Sundries and subscriptions	-	-	-	370
Accountancy fees (see note 16)	-	6,000	6,000	5,400
Legal and professional fees	-	<u>1,113</u>	<u>1,113</u>	<u>13</u>
	<u>28,403</u>	<u>7,113</u>	<u>35,516</u>	<u>32,590</u>

**COMPARATIVES FOR ANALYSIS OF SUPPORT AND GOVERNANCE COSTS**

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

**10. OTHER EXPENDITURE (PAYMENTS TO RCPCH)**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
BACD recharges: salaries	21,156	-	21,156	16,767
BACD recharges: rent/service charges	-	-	-	664
BACD recharges: co-working agreement	3,125	-	3,125	2,419
CPSIG recharges	43	-	43	43
Donald Court Fund interest	-	<u>27</u>	<u>27</u>	<u>1</u>
	<u>24,324</u>	<u>27</u>	<u>24,351</u>	<u>19,894</u>

In 2022, £1 Donald Court Fund interest was restricted – all other expenditure was unrestricted.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2023**11. STAFF COSTS**

2022 – ALL UNRESTRICTED FUNDS

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Wages and salaries	59,346	-	59,346	54,817
Social security costs	5,916	-	5,916	5,188
Pension costs (see note 12)	<u>5,584</u>	<u>-</u>	<u>5,584</u>	<u>5,482</u>
	<u>70,846</u>	<u>-</u>	<u>70,846</u>	<u>65,487</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:

	2023	2022
Executive officer	0.7	0.7
Administrative assistant	<u>0.8</u>	<u>0.8</u>
	<u>1.5</u>	<u>1.5</u>

**12. PENSION COSTS**

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

	2023 £	2022 £
Executive officer	3,382	3,320
Administrative assistant	<u>2,202</u>	<u>2,162</u>
	<u>5,584</u>	<u>5,482</u>

**13. TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES**

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

No trustees received any expenses for reimbursed travel costs during the year ended 31 May 2023 nor for the year ended 31 May 2022.

**14. GRANTS PAID (WITHIN CHARITABLE EXPENDITURE)**

Grants totalling £500 (2022 - £500) were payable to the Scottish Association for Community Child Health, a separate Scottish sub-group of BACCH. The grant acts as a contribution to allow work similar to that performed by BACCH to be carried out in Scotland.

**15. TAXATION**

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

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2023

**16. ACCOUNTANCY FEES**

2023 & 2022 - ALL UNRESTRICTED FUNDS

	2023	2022
	£	£
Accounts compilation (within accountancy fees)	4,500	4,050
Independent examination work (within accountancy fees)	<u>1,500</u>	<u>1,350</u>
	<u>6,000</u>	<u>5,400</u>

**17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2023 & 2022 - ALL UNRESTRICTED FUNDS

	2023	2022
	£	£
Trade debtors	8,770	6,086
Prepayments	<u>11,987</u>	<u>6,789</u>
	<u>20,757</u>	<u>12,875</u>

**18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2023 & 2022 - ALL UNRESTRICTED FUNDS

	2023	2022
	£	£
Creditors and accruals	31,171	28,755
Grants payable	-	-
Deferred income (see note 19)	<u>5,070</u>	<u>1,205</u>
	<u>36,241</u>	<u>29,960</u>

**19. DEFERRED INCOME**

2023 & 2022 - ALL UNRESTRICTED FUNDS

	2023	2022
	£	£
Brought forward	1,205	549
Released in year:		
- Regional meetings income	-	105
- Membership subscription fees	-	91
- BACD recharges	-	310
- ASM Income	1,162	-
- CPSIG recharges	<u>43</u>	<u>43</u>
	(1,205)	(549)
Provided for in year:		
- ASM income	5,027	1,162
- CPSIG recharges	<u>43</u>	<u>43</u>
	<u>5,070</u>	<u>1,205</u>
Carried forward	<u>5,070</u>	<u>1,205</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2023**20. MOVEMENT IN FUNDS**

	At 1 June 2022 £	Net movement in funds £	At 31 May 2023 £
<b>Unrestricted funds</b>			
General Fund	113,649	22,591	136,240
<b>Restricted funds</b>			
Donald Court Memorial Fund	7,578	-	7,578
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>121,227</u>	<u>22,591</u>	<u>143,818</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	189,719	(167,128)	22,591
<b>Restricted funds</b>	27	(27)	-
Donald Court Memorial Fund			
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS MOVEMENT</b>	<u>189,746</u>	<u>(167,155)</u>	<u>22,591</u>

**COMPARATIVES FOR MOVEMENT IN FUNDS**

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2023**20. MOVEMENT IN FUNDS – continued**

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

	At 1 June 2021 £	Net movement in funds £	At 31 May 2023 £
<b>Unrestricted funds</b>			
General fund	114,793	21,447	136,240
<b>Restricted funds</b>			
Donald Court Memorial Fund	<u>7,578</u>	<u>-</u>	<u>7,578</u>
<b>TOTAL FUNDS</b>	<u>122,371</u>	<u>21,447</u>	<u>143,818</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 £
<b>Unrestricted funds</b>			
General fund	330,043	(308,596)	21,447
<b>Restricted funds</b>			
Donald Court Memorial Fund	<u>28</u>	<u>(28)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>330,071</u>	<u>(308,624)</u>	<u>21,447</u>

**21. PURPOSES OF FUNDS****Unrestricted General Fund**

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

**Restricted Donald Court Memorial Fund**

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

**22. COMPANY LIMITED BY GUARANTEE**

British Association For Community Child Health is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required (not exceeding £10) to the assets of the charitable company in the event of it being wound up while he or she is a member, or within twelve months after he or she ceases to be a member.

**23. RELATED PARTY DISCLOSURES**

Other than those detailed in note 13, there were no other related party transactions for the year ended 31 May 2023 nor for the year ended 31 May 2022.

**24. COMMITMENTS**

The charity had commitments at the balance sheet date of £9,000 (2022 – £Nil).

**BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2023**

	2023 £	2022 £
<b>INCOME:</b>		
<b>From donations and legacies</b>		
Gift aid (on membership income)	9,402	8,458
<b>From charitable activities</b>		
Membership subscriptions	91,950	90,346
ASM income	51,283	11,825
Income from regional meetings	9,480	6,939
Trainee day income	<u>-</u>	<u>1,790</u>
	152,713	110,900
<b>From other trading activities</b>		
Newsletter advertising income	1,765	745
Provision of admin services (BAPA)	<u>331</u>	<u>277</u>
	2,096	1,022
<b>Investment income</b>		
Bank interest received	1,211	52
<b>Other income</b>		
BACD recharges: salaries	21,156	16,767
BACD recharges: rent and service charges	-	664
BACD recharges: co-working agreement	3,125	2,419
CPSIG recharges	<u>43</u>	<u>43</u>
	24,324	19,893
<b>Total income</b>	<b>189,746</b>	<b>140,325</b>
<b>EXPENDITURE:</b>		
<b>On charitable activities</b>		
Staff costs	70,846	65,487
Journal costs	9,740	12,519
ASM costs	12,298	536
Newsletter costs	15,055	13,881
Regional meeting costs	3,572	783
SACCH grant	500	500
Travel and accommodation	536	-
Research group admin support	500	-
Website and publicity costs	2,323	2,177
General office costs	-	3,445
Rent	-	1,071
Co-working agreement	15,475	11,981
Insurance	1,778	1,689
Bank and card charges	3,068	1,723
Sundries	-	370
<i>Carried forward</i>	<u>135,691</u>	<u>116,162</u>

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BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2023

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	2023	2022
	£	£
<b>Charitable activities expenditure continued</b>		
<i>Brought forward</i>	135,691	116,162
Accountancy	6,000	5,400
Legal and professional fees	<u>1,113</u>	<u>13</u>
	142,804	121,575
<b>Other expenditure</b>		
BACD recharge costs: salaries	21,156	16,767
BACD recharge costs: rent and service charges	-	664
BACD recharge costs: co-working agreement	3,125	2,419
CPSIG recharges	43	43
Donald Court Fund interest	<u>27</u>	<u>1</u>
	24,351	19,894
<b>Total expenditure</b>	<b>167,155</b>	<b>141,469</b>
	<hr/>	<hr/>
<b>NET INCOME / (EXPENDITURE) FOR THE YEAR</b>	<b><u>22,591</u></b>	<b><u>(1,144)</u></b>

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