

**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 2024**

**BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2024**

---

	Page
Reference and Administrative Details	1
Independent Examiners Report	2
Report of The Trustees (Incorporating the Directors Report)	3 – 8
Statement of Financial Activities	9
Balance Sheet	10 – 11
Notes to the Financial Statements	12 – 22
Detailed Statement of Financial Activities	23 – 24

---

**BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH**

**REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MAY 2024**

---

<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
<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 2024**

---

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 May 2024 which are set out on pages 3 to 22.

## **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**

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

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: 9 October 2024**

## BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

### REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2024

---

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 2024.

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 meets four times per year and 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.

Trustees and officers with a portfolio are elected via open recruitment from among the membership.

There are 16 regional coordinators, to represent the views of members throughout the country. (Previously there were 18 coordinators, one for each of the old NHS Regions – changes to the regional structure and coordinator job description were agreed at June 2024 Council and will reported in full in the 2024-25 report.) Coordinators serve for a period of four years, which an election by members in the region held if more than one application for the post is received. 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 2024 CONTINUED

---

#### External organisations

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

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 of May 2024. 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 2023-4 editions included:
  - *The sleepless nights of adolescence, School Health Workshops, Giving Evidence in Court and Alternative Approach to Recruitment* (June 2023)
  - *Genomics for Community Paediatricians, Child Death Reviews, The Adolescent Social Brain & Risk-taking Haematological evaluation of bruising and bleeding* (September 2023)
  - *ASM special, Developmental Co-ordination Disorder, Preparedness for genomic medicine and Child Protection Service Delivery Standards Audit* (December 2023)
  - *Comprehensive Down Syndrome Pathway, How worrying is an ear bruise?, Understanding biomimicry for NHS development, Paediatric sleep-disordered breathing and Sudden Unexpected Death in Infancy & Childhood* (March 2024)
- In addition, members received a monthly email bulletin and presentations from national and local conferences was available as member-only content via the BACCH website.

### CPD

- 281 participants (145 in-person and 136 virtual) attended the second post-covid hybrid Annual Scientific Meeting, held in Manchester and online on 11-12<sup>th</sup> September 2023.
- Topics at the ASM included:
  - *Learning from serious safeguarding incidents: themes in local & national reviews*
  - *From research to clinical practice & beyond: is what we know about anxiety & autistic girls reflected in how we support them?*
  - *Resetting services to disabled children: lessons from rapid service changes during the COVID-19 pandemic*
  - *Offering holistic support to children & young people experiencing gender-related distress*
- BACCH ran a joint session with the British Academy of Childhood Disability (BACD) on 26 March 2024 as part of the RCPCH Annual Conference held in Glasgow and online, with talks on *Diagnosis of Developmental Disorders in Children Born Before Full Term* and *Developmental Language Disorder: identification, support and outcomes?*
- Regional meetings were held in:
  - Birmingham (July 2023)
  - Lincoln (December 2023)
  - Chester (November 2022)
  - Birmingham (February 2024)
  - Lancaster (May 2024)
- In addition, BACCH's sister organisation in Scotland, SACCH, held a hybrid conference in November 2023, for which the BACCH website hosted the delegate registration.

### Training

- Two training workshops (*Community child health – training update* and *The GRID application process - how to maximise your chances of success*) were held at the 2023 ASM.
- A virtual National Trainees' Study Day was held on 21<sup>st</sup> February 2024, with over 90 delegates joining the event.

## BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

### REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2024 CONTINUED

---

#### Policy/Input to consultations

- Submitted response to the DHSC '*Major conditions strategy: call for evidence*'
- Provided feedback to the APPM on their '*clinical guidelines for pain and dystonia/hypertonicity*'
- Supported the *ATLAS Think Language First manifesto*, launched at the House of Lords on 30 January 2024.
- Worked with the Royal College of Paediatrics and Child Health, Royal College of Speech and Language Therapists and Royal College of Occupational Therapists on a campaign to improve community children's services. After launching in November 2023, it resulted in questions in parliament and a meeting with the Minister for Children in March 2024. From this meeting NHS England have established a Clinical Reference Group to transform children's community services. This is chaired by the NHS England Paediatrics Specialty Lead and me, as chair of BACCH. It has now met twice and will work in subgroups on workforce, pathways, data and outcomes.

#### Research

Professor Michelle Heys continued in her role as Chair of the BACCH Strategic Research Group. The group received a generous anonymous donation during the year and plans to run a James Lind Alliance process identifying research priorities for children in care during the 2024-25 financial year.

#### Membership

On 31 May 2024 there were 1,019 members (up from 948 in May 2023).

##### Breakdown of membership:

Affiliate	12
Ordinary*	684
Retired	51
Overseas	4
Trainee	185
Student	83

*\*includes those who joined via the reduced fees introduction rate for SAS doctors*

Members are eligible to subscribe at a reduced rate to the journal *Child: Care, Health and Development* (published by Wiley) with 491 members taking 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 but the following highlights and explains some of the key results and variances of the year:

- The Trustees are pleased to note the Charity ended 2023-24 with a surplus for the second year in a row, after dip in income during the COVID pandemic.
- Therefore, the total funds carried forward on 31 May 2024 were £198,805 (of which £48,003 is restricted income), up from £143,818 in 2023 (of which £7,578 was restricted).
- During the year two generous donations totalling just over £41k including Gift Aid were received, which have been allocated for research purposes (see research section above).
- 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:

- The surplus from BACCH national and regional events) was £31,132, down from £44,893 in 2022-23. It is noted that this is mainly due to 2023 ASM costs being as expected, compared to 2022, where venue costs were low.
- Membership subscription income was £95,968, up from £91,950 in 2022-23. In addition, BACCH received £10,599 from claiming Gift Aid on subscriptions, up from £9,402 last year.

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 to guard against risks to the Association. The Association notes the Charity Commission's guidance on reserves and will be reviewing its reserves policy during the 2024-25 financial year.

### *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.

## BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

### REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2024 CONTINUED

---

#### 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 9 October 2024 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 2024**

				<u>2024</u>	<u>2023</u>
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds* £
<b>INCOME AND ENDOWMENTS FROM:</b>					
<b>Donations and legacies</b>	3	11,022	41,425	52,447	9,402
<b>Charitable activities:</b>					
- Promotion and protection of child and family health	4	160,979	-	160,979	152,713
<b>Other trading activities</b>	5	886	-	886	2,096
<b>Investments</b>	6	3,222	106	3,328	1,211
<b>Other income</b>	7	36,412	-	36,412	24,324
		-----	-----	-----	-----
<b>Total incoming resources</b>		212,521	41,531	254,052	189,746
<b>EXPENDITURE ON:</b>					
<b>Charitable activities:</b>					
- Promotion and protection of child and family health	8	161,547	1,000	162,547	142,804
<b>Other expenditure</b>	10	36,412	106	36,518	24,351
		-----	-----	-----	-----
<b>Total resources expended</b>		197,959	1,106	199,065	167,155
		-----	-----	-----	-----
<b>NET INCOME FOR THE YEAR</b>		14,562	40,425	54,987	22,591
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		136,240	7,578	143,818	121,227
		-----	-----	-----	-----
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>150,802</u>	<u>48,003</u>	<u>198,805</u>	<u>143,818</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 2024**

		General Unrestricted Fund £	DCMF - Restricted Fund £	<u>2024</u> Total Funds £	<u>2023</u> Total Funds* £
	Notes				
<b>CURRENT ASSETS</b>					
Debtors	17	26,215	-	26,215	20,757
Cash at bank		<u>167,548</u>	<u>48,003</u>	<u>215,551</u>	<u>159,302</u>
		193,763	48,003	241,766	180,059
<b>CREDITORS</b>					
Amounts falling due within one year	18	(42,961)	-	(42,961)	(36,241)
		<u>150,802</u>	<u>48,003</u>	<u>198,805</u>	<u>143,818</u>
<b>NET ASSETS</b>					
	20				
<b>FUNDS</b>					
Unrestricted funds:					
General fund				150,802	136,240
Restricted funds:					
Donald Court Memorial Fund				7,578	7,578
Strategic Research Group Fund				<u>40,425</u>	<u>-</u>
Total restricted funds				48,003	7,578
				<u>198,805</u>	<u>143,818</u>
<b>TOTAL FUNDS</b>					

**\*COMPARATIVE NOTE:**

£151,724 of £159,302 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 2024 - CONTINUED**

---

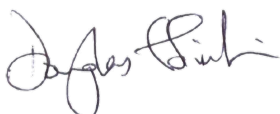
**TRUSTEES STATEMENT**

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 2024.
- 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 2024.
- 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 9 October 2024 and were signed on its behalf by:



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

The notes form part of these financial statements

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2024

---

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 voluntary donations and Gift Aid reclaimed on donations and membership income and is included in the year the donation is received and the year the membership income the gift aid 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>2023</u> Total Funds £
<b>INCOME AND ENDOWMENTS FROM:</b>			
<b>Donations and legacies</b>	9,402	-	9,402
<b>Charitable activities:</b>			
- Promotion and protection of child and family health	152,713	-	152,713
<b>Other trading activities</b>	2,096	-	2,096
<b>Investments</b>	1,184	27	1,211
<b>Other income</b>	24,324	-	24,324
	-----	-----	-----
<b>Total incoming resources</b>	189,719	27	189,746
<b>EXPENDITURE ON:</b>			
<b>Charitable activities:</b>			
- Promotion and protection of child and family health	142,804	-	142,804
<b>Other expenditure</b>	24,324	27	24,351
	-----	-----	-----
<b>Total resources expended</b>	167,128	27	167,155
	-----	-----	-----
<b>NET INCOME FOR THE YEAR</b>	22,591	-	22,591
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	113,649	7,578	121,227
	-----	-----	-----
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>136,240</u>	<u>7,578</u>	<u>143,818</u>



NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2024**3. INCOME FROM DONATIONS AND LEGACIES***2023 – ALL UNRESTRICTED FUNDS*

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Donations	423	33,612	34,035	-
Gift aid	<u>10,599</u>	<u>7,813</u>	<u>18,412</u>	<u>9,402</u>
	<u>11,022</u>	<u>41,425</u>	<u>52,447</u>	<u>9,402</u>

**4. INCOME FROM CHARITABLE ACTIVITIES***2023 – ALL UNRESTRICTED FUNDS*

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Membership subscriptions	95,968	-	95,968	91,950
ASM income	52,040	-	52,040	51,283
Income from regional meetings	10,142	-	10,142	9,480
Trainee day income	<u>2,829</u>	<u>-</u>	<u>2,829</u>	<u>-</u>
	<u>160,979</u>	<u>-</u>	<u>160,979</u>	<u>152,713</u>

**5. INCOME FROM OTHER TRADING ACTIVITIES***2023 – ALL UNRESTRICTED FUNDS*

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Newsletter advertising income	675	-	675	1,765
Provision of admin services (BAPA)	<u>211</u>	<u>-</u>	<u>211</u>	<u>331</u>
	<u>886</u>	<u>-</u>	<u>886</u>	<u>2,096</u>

**6. INCOME FROM INVESTMENTS**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Standard bank account interest	1,972	106	2,078	669
Fixed rate deposit account interest	<u>1,250</u>	<u>-</u>	<u>1,250</u>	<u>542</u>
	<u>3,222</u>	<u>106</u>	<u>3,328</u>	<u>1,211</u>

In 2023, £27 of standard bank account interest was restricted – all other income was unrestricted.

**7. OTHER INCOME***2023 – ALL UNRESTRICTED FUNDS*

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
BACD recharges: salaries	33,244	-	33,244	21,156
BACD recharges: co-working agreement	3,125	-	3,125	3,125
CPSIG recharges	<u>43</u>	<u>-</u>	<u>43</u>	<u>43</u>
	<u>36,412</u>	<u>-</u>	<u>36,412</u>	<u>24,324</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2024

## 8. EXPENDITURE ON CHARITABLE ACTIVITIES

## 2023 ALL UNRESTRICTED FUNDS

	Direct costs £	Support costs £	2024 Total costs £	2023 Total costs £
Staff costs (see note 11)	49,580	23,046	72,626	70,846
Journal costs	9,000	-	9,000	9,740
ASM costs	28,926	-	28,926	12,298
Newsletter costs	15,277	-	15,277	15,055
Regional meetings costs	4,853	-	4,853	3,572
Trainee day costs	100	-	100	-
SACCH grant (see note 14)	500	-	500	500
Travel and accommodation	563	-	563	536
Research group admin support*	1,000	-	1,000	500
Website and publicity costs	2,526	-	2,526	2,323
Council meeting expenses	-	79	79	-
Executive committee meeting expenses	-	79	79	-
Co-working agreement	10,059	5,416	15,475	15,475
Insurance	1,551	283	1,834	1,778
Bank and card charges	3,066	30	3,096	3,068
Accountancy fees (see note 16)	-	6,600	6,600	6,000
Legal and professional fees	-	13	13	1,113
	<u>127,001</u>	<u>35,546</u>	<u>162,547</u>	<u>142,804</u>
		Note 9		

**\*Current year research group admin support costs of £1,000 relate to restricted expenditure**

**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 £	2023 Total costs £
Staff costs (see note 11)	48,164	22,682	70,846
Journal costs	9,740	-	9,740
ASM costs	12,298	-	12,298
Newsletter costs	15,055	-	15,055
Regional meetings costs	3,572	-	3,572
SACCH grant (see note 14)	500	-	500
Travel and accommodation	536	-	536
Research group admin support	500	-	500
Website and publicity costs	2,323	-	2,323
Co-working agreement	10,059	5,416	15,475
Insurance	1,514	264	1,778
Bank and card charges	3,027	41	3,068
Accountancy fees (see note 16)	-	6,000	6,000
Legal and professional fees	-	1,113	1,113
	<u>107,288</u>	<u>35,516</u>	<u>142,804</u>
		Note 9	

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2024**9. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS**

2024 &amp; 2023 - ALL UNRESTRICTED FUNDS

	General support £	Governance function £	2024 Total costs £	2023 Total Costs £
Staff costs	23,046	-	23,046	22,682
Council meeting expenses	-	79	79	-
Executive committee meeting expenses	-	79	79	-
Co-working agreement	5,416	-	5,416	5,416
Insurance	283	-	283	264
Bank and card charges	30	-	30	41
Accountancy fees (see note 16)	-	6,600	6,600	6,000
Legal and professional fees	-	13	13	1,113
	<u>28,775</u>	<u>6,771</u>	<u>35,546</u>	<u>35,516</u>

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

	General support £	Governance function £	2023 Total costs £
Staff costs	22,682	-	22,682
General office costs	-	-	-
Rent	-	-	-
Co-working agreement	5,416	-	5,416
Insurance	264	-	264
Bank and card charges	41	-	41
Sundries and subscriptions	-	-	-
Accountancy fees (see note 16)	-	6,000	6,000
Legal and professional fees	-	1,113	1,113
	<u>28,403</u>	<u>7,113</u>	<u>35,516</u>

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

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
BACD recharges: salaries	33,244	-	33,244	21,156
BACD recharges: co-working agreement	3,125	-	3,125	3,125
CPSIG recharges	43	-	43	43
Donald Court Fund interest	-	106	106	27
	<u>36,412</u>	<u>106</u>	<u>36,518</u>	<u>24,351</u>

In 2023, £27 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 2024**

**11. STAFF COSTS**

*2023 – ALL UNRESTRICTED FUNDS*

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Wages and salaries	60,744	-	60,744	59,346
Social security costs	5,808	-	5,808	5,916
Pension costs (see note 12)	<u>6,074</u>	<u>-</u>	<u>6,074</u>	<u>5,584</u>
	<u>72,626</u>	<u>-</u>	<u>72,626</u>	<u>70,846</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 (fraction reworked and recalculated to be more accurate and reflective in the current year and comparatives restated accordingly):

	2024	2023
Executive officer	0.6	0.6
Administrative assistant	<u>0.6</u>	<u>0.6</u>
	<u>1.2</u>	<u>1.2</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:

	2024 £	2023 £
Executive officer	3,679	3,382
Administrative assistant	<u>2,395</u>	<u>2,202</u>
	<u>6,074</u>	<u>5,584</u>

**13. TRANSACTIONS WITH TRUSTEES**

The trustees claimed no expenses and did not receive any remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

During the year, the charity received donations from trustees totalling £31,250 (2023 - £Nil)

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

Grants totalling £500 (2023 - £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 2024

**16. ACCOUNTANCY FEES**

*2024 & 2023 - ALL UNRESTRICTED FUNDS*

	2024	2023
	£	£
Accounts compilation (within accountancy fees)	4,950	4,500
Independent examination work (within accountancy fees)	<u>1,650</u>	<u>1,500</u>
	<u>6,600</u>	<u>6,000</u>

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

*2024 & 2023 - ALL UNRESTRICTED FUNDS*

	2024	2023
	£	£
Trade debtors	9,905	8,770
Prepayments	<u>16,310</u>	<u>11,987</u>
	<u>26,215</u>	<u>20,757</u>

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

*2024 & 2023 - ALL UNRESTRICTED FUNDS*

	2024	2023
	£	£
Creditors and accruals	37,659	31,171
Grants payable	500	-
Deferred income (see note 19)	<u>4,802</u>	<u>5,070</u>
	<u>42,961</u>	<u>36,241</u>

**19. DEFERRED INCOME**

*2024 & 2023 - ALL UNRESTRICTED FUNDS*

	2024	2023
	£	£
Brought forward	5,070	1,205
Released in year:		
- ASM Income	5,027	1,162
- CPSIG recharges	<u>43</u>	<u>43</u>
	(5,070)	(1,205)
Provided for in year:		
- ASM income	4,759	5,027
- CPSIG recharges	<u>43</u>	<u>43</u>
	4,802	5,070
Carried forward	<u>4,802</u>	<u>5,070</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2024**20. MOVEMENT IN FUNDS**

	At 1 June 2023 £	Net movement in funds £	At 31 May 2024 £
<b>Unrestricted funds</b>			
General Fund	136,240	14,562	150,802
<b>Restricted funds</b>			
Donald Court Memorial Fund	7,578	-	7,578
Strategic Research Group Fund	-	40,425	40,425
Total restricted funds	7,578	40,425	48,003
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>143,818</u>	<u>54,987</u>	<u>198,805</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	212,521	(197,959)	14,562
<b>Restricted funds</b>			
Donald Court Memorial Fund	106	(106)	-
Strategic Research Group Fund	41,425	(1,000)	40,425
Total restricted funds	41,531	(1,106)	40,425
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS MOVEMENT</b>	<u>254,052</u>	<u>(199,065)</u>	<u>54,987</u>

**COMPARATIVES FOR 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
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>121,227</u>	<u>22,591</u>	<u>143,818</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2024**20. MOVEMENT IN FUNDS – continued**

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>			
Donald Court Memorial Fund	27	(27)	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS MOVEMENT</b>	<u>189,746</u>	<u>(167,155)</u>	<u>(22,591)</u>

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

	At 1 June 2022 £	Net movement in funds £	At 31 May 2024 £
<b>Unrestricted funds</b>			
General fund	113,649	37,153	150,802
<b>Restricted funds</b>			
Donald Court Memorial Fund	7,578	-	7,578
Strategic Research Group Fund	-	40,425	40,425
Total restricted funds	<u>7,578</u>	<u>40,425</u>	<u>48,003</u>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>121,227</u>	<u>77,578</u>	<u>198,805</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	402,240	(365,087)	37,153
<b>Restricted funds</b>			
Donald Court Memorial Fund	133	(133)	-
Strategic Research Group Fund	<u>41,425</u>	<u>(1,000)</u>	<u>40,425</u>
Total restricted funds	<u>41,558</u>	<u>(1,133)</u>	<u>40,425</u>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>443,798</u>	<u>(366,220)</u>	<u>77,578</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 (DCMF) 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.

**Restricted Strategic Research Group (SRG) Fund**

The purpose of the restricted Strategic Research Group Fund is to provide funds to support the work of the Strategic Research Group, with some funds specifically allocated to support a James Lind Alliance process identifying research priorities for children in care and the rest to be used to support the general work of the SRG. Income has been received in the current year by way of donations and associated gift aid with some funds expensed via the research group admin support costs and the unexpensed balance carried forward to future project costs.

**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 2024 nor for the year ended 31 May 2023.

**24. COMMITMENTS**

The charity had commitments at the balance sheet date of £Nil (2023 – £9,000).



**BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2024**

	2024 £	2023 £
<b>INCOME:</b>		
<b>From donations and legacies</b>		
Donations	34,035	-
Gift aid	<u>18,412</u>	<u>9,402</u>
	52,447	9,402
<b>From charitable activities</b>		
Membership subscriptions	95,968	91,950
ASM income	52,040	51,283
Income from regional meetings	10,142	9,480
Trainee day income	<u>2,829</u>	<u>-</u>
	160,979	152,713
<b>From other trading activities</b>		
Newsletter advertising income	675	1,765
Provision of admin services (BAPA)	<u>211</u>	<u>331</u>
	886	2,096
<b>Investment income</b>		
Bank interest received	3,328	1,211
<b>Other income</b>		
BACD recharges: salaries	33,244	21,156
BACD recharges: co-working agreement	3,125	3,125
CPSIG recharges	<u>43</u>	<u>43</u>
	36,412	24,324
	<u>254,052</u>	<u>189,746</u>
<b>Total income</b>		
<b>EXPENDITURE:</b>		
<b>On charitable activities</b>		
Staff costs	72,626	70,846
Journal costs	9,000	9,740
ASM costs	28,926	12,298
Newsletter costs	15,277	15,055
Regional meeting costs	4,853	3,572
Trainee day costs	100	-
SACCH grant	500	500
Travel and accommodation	563	536
Research group admin support	1,000	500
Website and publicity costs	2,526	2,323
Council meeting expenses	79	-
Executive committee meeting expenses	79	-
Co-working agreement	15,475	15,475
Insurance	<u>1,834</u>	<u>1,778</u>
<i>Carried forward</i>	<u>152,838</u>	<u>135,691</u>

This page does not form part of the statutory financial statements

BRITISH ASSOCIATION FOR COMMUNITY CHILD HEALTH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES - CONTINUED  
FOR THE YEAR ENDED 31 MAY 2024

---

	2024	2023
	£	£
<b>Charitable activities expenditure continued</b>		
<i>Brought forward</i>	152,838	135,691
Bank and card charges	3,096	3,068
Accountancy	6,600	6,000
Legal and professional fees	<u>13</u>	<u>1,113</u>
	162,547	142,804
<b>Other expenditure</b>		
BACD recharge costs: salaries	33,244	21,156
BACD recharge costs: co-working agreement	3,125	3,125
CPSIG recharges	43	43
Donald Court Fund interest	<u>106</u>	<u>27</u>
	36,518	24,351
<b>Total expenditure</b>	<b>199,065</b>	<b>167,155</b>
	<hr/>	<hr/>
<b>NET INCOME FOR THE YEAR</b>	<b><u>54,987</u></b>	<b><u>22,591</u></b>

This page does not form part of the statutory financial statements