Company Registration Number: 07445618 Charity Number: 1142712

British Association of Paediatricians in Audiology (BAPA) (A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 30 September 2024

British Association of Paediatricians in Audiology (BAPA) (A company limited by guarantee, not having a share capital)

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees Dr Anne Robbins

Dr Rakesh Tailor (Appointed 26 January 2024) Dr Shailaja Kottapalli (Appointed 26 January 2024) Dr Tracey Davis (Resigned 26 January 2024)

Dr Ann Large

Chairperson Dr Joanna Harris

Company Secretary Dr Veronica Hickson

Charity Number in England and Wales 1142712

Company Registration Number 07445618

Registered Office and Principal Address 28 Barcheston Road

Cheadle SK8 1LL England

Independent Examiner Langers MN Limited

Langers MN Limited Chartered Certified Accountants

8-10 Gatley Road

Cheadle Cheshire SK8 1PY GB

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 30 September 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 30 September 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of British Association of Paediatricians in Audiology (BAPA) present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 September 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

BAPA's objectives are the relief of the handicap by the furtherance of the study of audiology and the prevention, diagnosis and management of hearing impairment in children and other groups for the benefit of the public.

The objectives are met by the following activities:

- (a) The promotion of standards in both training and professional qualifications of Paediatricians working in audio vestibular medicine and to contribute to the training of other professionals working in related disciplines.
- (b) The promotion of multidisciplinary working for the benefit of children and their families
- (c) The promotion of multidisciplinary working by maintaining and developing links with other professional bodies
- (d) The holding of meetings, lectures and discussions in various regions and the publication at regular intervals of a newsletter for members.

Structure, Governance and Management

Structure

The charity is constituted as a company limited by guarantee, registered under the Companies Act.

Governance

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. The governing document is dated 10 June 2011.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Composition of the Board and Board Appointment Process

New trustees, who are also directors, may be recruited by the existing trustees. Additionally, all members are requested to make any nominations for a trustee prior to the Annual General Meeting. The members vote on accepting any nominations at the AGM. Trustees retire by rotation.

The charity may by ordinary resolution appoint a person who is willing to be a trustee and determine the rotation in which any trustees are to retire.

Review of Activities, Achievements and Performance

The main activities undertaken in relation to the purposes of the charity during the year were:

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 30 September 2024 Educational activities:

BAPA Annual Conference
BAPA Regional meetings
Aetiological investigations course
British Association for Community Child Health (BACCH) National Trainees' Study Day
The Royal College of Paediatrics and Child Health (RCPCH) conference.

Other activities include:

Contribution to national consultations regarding topics directly related to AV paediatrics.

Development of Paediatric Audiovestibular Special Interest Module.

Involvement in the Independent Review of Audiology Services in Scotland and the NHS England Quality improvement of Paediatric hearing Services Programme.

Following the expense of the 2023 Annual Conference, which was held as a hybrid meeting, the 2024 Annual Conference was held online. It was well attended and the feedback from delegates was excellent. The meeting covered a wide range of topics including, sign language and Deaf culture, dysmorphism, auditory neuropathy spectrum disorder, misophonia, screening for congenital CMV and the introduction of genotyping to avoid aminoglycoside induced ototoxicity.

Regional meetings were held through the year and were well attended. They remained free for BAPA members and the charge of £20 for non-members was unchanged. In addition to the educational content, they provide opportunity for networking and peer support. These meeting have also led to new members joining.

The annual aetiological investigations course was held in October 2023 at RCPCH. This returned to being held in-person and was very well received.

In addition to BAPA led meetings, BAPA held sessions at the British Association for Community Child Health (BACCH) National Trainees' Study Day and The Royal College of Paediatrics and Child Health (RCPCH) conference. At the BACCH meeting this was a presentation 'Auditory processing disorder/difficulties – do you always need a diagnosis to help? BAPA's session at the RCPCH conference was held jointly with the DSMIG.

BAPA continued to take part in the NHS England Quality improvement of Paediatric hearing Services Programme alongside BAAP. This meant that BAPA and/or BAAP members were present in all the workstreams to ensure a medical perspective was provided to all aspects of the programme.

BAPA were pleased to launch their new website in July 2024. The web address has been changed to bapa.org.uk. The new site is easy to navigate, providing clear information about the organisation and events. It also allows new members to join via an online form and payments for membership and events can be managed through the website. The membership list is also managed through the website and members are able to access their account to keep their contact details up to date. The website has a broadcast function, simplifying the process for emails to be sent to the membership. The current BAPA membership stands at 93. It is hoped that the new website will encourage new members to join.

Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of £39,236 (2023 - £34,153) and liabilities of £7,315 (2023 - £7,315). The net assets of the charity have increased by £5,083.

Reserves Position and Policy

At the year-end BAPA had free reserves equivalent to approximately 22 months expenditure. The Trustees and Directors have approved a reserve policy of £25,000.

Principal Risks and Uncertainties

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 30 September 2024

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Dr Anne Robbins

Dr Rakesh Tailor (Appointed 26 January 2024)

Dr Shailaja Kottapalli (Appointed 26 January 2024)

Dr Tracey Davis (Resigned 26 January 2024)

Dr Ann Large

Dr Joanna Harris

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Dr Veronica Hickson

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. British Association of Paediatricians in Audiology (BAPA) subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Approved by the Board of Trustees on 31 January 2025 and signed on its behalf by:

Dr Ann Large	
Trustee	

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 30 September 2024

The trustees, who are also directors of British Association of Paediatricians in Audiology (BAPA) for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Dr Ann Large Trustee	

(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF BRITISH ASSOCIATION OF PAEDIATRICIANS IN AUDIOLOGY (BAPA)

We have examined the financial statements of the charity for the financial year ended 30 September 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5)
 of the Charities Act 2011; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We 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 financial statements to be reached.

Steven Nixon
LANGERS MN LIMITED
Chartered Certified Accountants and Registered Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY
GB

Date:

British Association of Paediatricians in Audiology (BAPA) (A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account) for the financial year ended 30 September 2024

	U Notes	nrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Income					
Charitable activities Furtherance of the study of audiology Investments	3.1 3.2	8,220 294	8,220 294	11,588 115	11,588 115
Total income		8,514	8,514	11,703	11,703
Expenditure					
Charitable activities Other expenditure	4.1 4.2	3,245 186	3,245 186	15,173 49	15,173 49
Total Expenditure		3,431	3,431	15,222	15,222
Net income/(expenditure)		5,083	5,083	(3,519)	(3,519)
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		5,083	5,083	(3,519)	(3,519)
Reconciliation of funds: Total funds beginning of the year	11	26,838	26,838	30,357	30,357
Total funds at the end of the year		31,921	31,921	26,838	26,838

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

(A company limited by guarantee, not having a share capital) Company Number: 07445618

BALANCE SHEET

as at 30 September 2024

		2024	2023
	Notes	£	£
Fixed Assets Tangible assets	8	1	1
Current Assets Cash at bank and in hand		39,235	34,152
Creditors: Amounts falling due within one year	9	(7,315)	(7,315)
Net Current Assets		31,920	26,837
Total Assets less Current Liabilities		31,921	26,838
Funds General fund (unrestricted)		31,921	26,838
Total funds	11	31,921	26,838

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30 September 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the 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 charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 31 January 2025 and signed on its behalf by

Dr Ann Large		
Trustee		

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

1. GENERAL INFORMATION

British Association of Paediatricians in Audiology (BAPA) is a company limited by guarantee incorporated in England. The registered office of the charity is 28 Barcheston Road, Cheadle, SK8 1LL, England which is also the principal place of business of the charity. The financial statements have been presented in Pound (\mathfrak{L}) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 30 September 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

• Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

•Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery - 15% Straight line

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME

3.1	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Furtherance of the study of audiology:				
	Membership subscriptions	5,140	-	5,140	4,998
	Clinical meetings and conference	3,080	-	3,080	6,590
		8,220		8,220	11,588
3.2	INVESTMENTS	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Bank interest received	294		294	115

4. EXPENDITURE

British Association of Paediatricians in Audiology (BAPA) (A company limited by guarantee, not having a share capital) NOTES TO THE FINANCIAL STATEMENTS

Expenditure on charitable activities 268 - - 268 250 Clinical meetings 425 - 425 11,796 Web hosting - 210 210 330 General administrative costs - 210 210 330 General administrative costs - 17 17 - 17 17 - 17 17	for the 4.1	financial year ended 30 September 2024 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
Clinical meetings 425 - - 813 813 734 Secretarial - - 813 813 734 Secretarial - - 210 210 330 General administrative costs - - 117 17 2024 2923 - - 1,513 1,513 1,765 - - 1,513 1,513 1,765 - - 1,513 1,513 1,765 - - 1,513 1,765 - - 1,513 1,765 - - - 1,513 1,765 -			£	£	£	£	£
Web hosting -		Expenditure on charitable activites	268	-	_	268	250
Secretarial - - 210 210 330			425	-	-		11,796
General administrative costs - (1) (1) 298			-	-			734
Software and computer costs - 17 17 17 17 17 17 17			-	-			
A.2 OTHER EXPENDITURE Direct Costs Costs E E E E E E E E E			-				290
A.2 OTHER EXPENDITURE Direct Costs Costs E E E E E E E E E			-	-			1,765
Bank charges			693		2,552	3,245	15,173
Bank charges	4.0	OTHER EVERNING					
## Bank charges	4.2	OTHER EXPENDITURE				2024	2023
### Bank charges						£	£
### Accountancy fees ### Accountance fees		Rank charges			196		
Registrar of companies		Dank Charges					
Registrar of companies	4.3	GOVERNANCE COSTS				2024	2023
Accountancy fees						£	£
Accountancy fees		Registrar of companies	_	_	13	13	13
### SUPPORT COSTS Charitable Activities Expenditure Costs £ £ £ £ £ £ £ £ £							1,752
Support 1,039 186 1,513 2,738 3,176					1,513	1,513	1,765
Support 1,039 186 1,513 2,738 3,176	4.4	SUPPORT COSTS	Charitable	Other	Governance	2024	2023
Support 1,039 186 1,513 2,738 3,176							2020
5. ANALYSIS OF SUPPORT COSTS 2024 2023 £ £ Support 2,738 3,176 6. NET INCOME Net Income is stated after charging/(crediting): Independent Examiner's remuneration: - independent examination services 1,500 1,500 7. INVESTMENT AND OTHER INCOME 2024 2023 £ £					£	£	£
Support 2024		Support	1,039	186	1,513	2,738	3,176
Support 2024							
Support Support 2,738 3,176 6. NET INCOME Net Income is stated after charging/(crediting): Independent Examiner's remuneration: - independent examination services 1,500 1,500 1,500 1,500 2024 2023 £ £ £	5.	ANALYSIS OF SUPPORT COSTS				2024	2022
Support 2,738 3,176 6. NET INCOME Net Income is stated after charging/(crediting): Independent Examiner's remuneration: - independent examination services 1,500 1,500 7. INVESTMENT AND OTHER INCOME 2024 £ £ £							
6. NET INCOME Net Income is stated after charging/(crediting): Independent Examiner's remuneration: - independent examination services 1,500 1,500 7. INVESTMENT AND OTHER INCOME 2024 £ £						~	2
Net Income is stated after charging/(crediting): Independent Examiner's remuneration: - independent examination services 7. INVESTMENT AND OTHER INCOME £ £ £ 1,500 1,500 2024 £ £		Support				2,738	3,176
Net Income is stated after charging/(crediting): Independent Examiner's remuneration: - independent examination services 7. INVESTMENT AND OTHER INCOME £ £ £ 1,500 1,500 2024 £ £	6	NET INCOME				2024	2023
Independent Examiner's remuneration: - independent examination services 1,500 1,500 7. INVESTMENT AND OTHER INCOME 2024 £ £	0.						£ 2025
- independent examination services 1,500 1,500 7. INVESTMENT AND OTHER INCOME 2024 £ £			rediting):				
£ £						1,500	1,500
£ £							
£ £	7.	INVESTMENT AND OTHER INCOME				2024	2023
Bank interest 294 115							£
		Bank interest				294	115

British Association of Paediatricians in Audiology (BAPA) (A company limited by guarantee, not having a share capital) NOTES TO THE FINANCIAL STATEMENTS

8.	TANGIBLE FIXED ASSETS				Diantand	Total
					Plant and machinery	Total
	Cost				£	£
	At 30 September 2024				54	54
	Depreciation					
	At 30 September 2024				53	53
	Net book value At 30 September 2024				1	1
	At 30 September 2023				1	1
9.	CREDITORS Amounts falling due within one yea	ar			2024 £	2023 £
	Other creditors Accruals and deferred income				5,815 1,500	5,815 1,500
					7,315	7,315
10.	RESERVES					
					2024 £	2023 £
	At the beginning of the year Surplus/(Deficit) for the financial year				26,838 5,083	30,357 (3,519)
	At the end of the year				31,921	26,838
11. 11.1	FUNDS RECONCILIATION OF MOVEMENT	IN FUNDS			Unrestricted Funds £	Total Funds £
	At 1 October 2022 Movement during the financial year				30,357 (3,519)	30,357 (3,519)
	At 30 September 2023 Movement during the financial year				26,838 5,083	26,838 5,083
	At 30 September 2024				31,921	31,921
11.2	ANALYSIS OF MOVEMENTS ON FU	JNDS Balance 1 October 2023 £	Income £	Expenditure £	Transfers between 30 \$ funds £	Balance September 2024 £
	Unrestricted funds Unrestricted General	26,838	8,514	3,431	-	31,921
	Total funds	26,838	8,514	3,431		31,921

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

11.3 ANALYSIS OF NET ASSETS BY FUND

ANALISIS OF NET ASSETS BY FOND	Fixed assets - charity use	Current assets	Current liabilities	Total
	£	£	£	£
Unrestricted general funds	1	39,235	(7,315)	31,921
	1	39,235	(7,315)	31,921

12. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding $\mathfrak L$ 10.

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.