

**THE BRITISH ASSOCIATION OF CRITICAL CARE NURSES**  
**(A company limited by guarantee)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**THE BRITISH ASSOCIATION OF CRITICAL CARE NURSES**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND  
ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Trustees**

N J Credland, Chair  
S Bench  
A Douglas (formerly A Pulleyn)  
K Gerber  
N Lee  
P K McCready, Treasurer  
F Monteiro  
I Naldrett  
C Plowright  
L Stayt  
R Sumnall  
D Waters

**Company registered number**

04261320

**Charity registered number**

1102030

**Registered office**

Unit 14, The Stottie Shed  
Baker's Yard  
Christon Road  
Gosforth  
Newcastle upon Tyne  
NE3 1XD

**Accountants**

Kinnair Associates Limited  
Chartered Accountants  
Aston House  
Redburn Road  
Newcastle upon Tyne  
NE5 1NB

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND  
ADVISERS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Bankers**

Barclays Bank Plc  
Newcastle City  
Leicester  
Leicestershire  
LE87 2BB

Lloyds Bank Plc  
36 Market Street  
Eastleigh  
Hampshire  
S050 9YT

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**THE BRITISH ASSOCIATION OF CRITICAL CARE NURSES**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Trustees present their annual report together with the financial statements of the Charitable Company for the year from 1 January 2022 to 31 December 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Objectives and activities**

#### **• Policies and objectives**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The principal object of the Charitable Company is to advance the art and science of critical care nursing, in particular, the education and training of nurses and other health care workers caring for critically ill and dependent patients for the public benefit.

#### **• Activities undertaken to achieve objectives**

The Charitable Company promotes public benefit by providing educational and training opportunities for critical care nurses, thus ensuring that patients will receive a superior standard of care from nurses and other health care workers. As this treatment is received by those patients of the NHS, people in poverty are not excluded from the opportunity to benefit.

### **Achievements and performance**

#### **• Review of activities**

In 2022 the organisation achieved a range of developments and activities. These include:

- Organised and hosted a joint BACCN/IACCN conference in Belfast Northern Ireland. This was the first face to face conference since the onset of the COVID-19 pandemic.
- Promoted international collaboration within the specialty of critical care through membership of the European Federation of Critical Care Nurses Associations;
- Contributed where appropriate to national strategic direction of critical care nursing through participation in and feedback to organisations such as: the Department of Health's Clinical Reference Group for Adult Critical Care, the Critical Care Leadership Forum, the UK Critical Care Nursing Alliance, Public Health England - Infections in Critical Care Quality Improvement programme, CC3N National Critical Care Competency Education Group, the National Institute of Health and Clinical Excellence and the National Confidential Enquiry into Patient Outcome and Death;
- Continued to promote and fund critical care nursing research through grants;

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Achievements and performance (continued)**

- Continued to strengthen relationships with the regions through national board member support offered virtually;
- Provided quality assurance for online study events both from BACCN and non BACCN by the review of educational material and awarding of Continuing Professional Development Points;
- Provided quality assurance for study events both BACCN and non BACCN by reviewing of educational material and awarding of Continuing Professional Development Points; and
- Promoted corporate partner and endorsement packages.

**• Investment policy and performance**

The Charitable Company has an active trading subsidiary, BACCN (UK) Limited, that currently organises conferences for nurses and other health care professionals in support of the charitable company's objects. When there are accumulated profits of the subsidiary these are gifted to the Charitable Company. The subsidiary contributed £Nil (2021: £Nil) to the Charitable Company in the year under gift aid. Further details of the performance of the subsidiary can be found in the financial statements of the subsidiary company.

**Financial review**

**• Going concern**

After making appropriate enquiries the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**• Reserves policy**

The Charitable Company reviews its levels of reserves each year with the Treasurer and the National Board, in order to ensure that the level of free reserves (that is those which are not invested in fixed assets, designated for specific purposes or otherwise committed) is appropriate to meeting the Charitable Company's needs effectively.

A sufficient level of free reserves needs to be maintained to ensure that resources are available to provide grants or scholarships as required, as well as to cover at least six months forecast costs for the national and Regional Committees. In addition, at the year end it is necessary to hold sufficient funds to finance the forthcoming Annual Conference. The Treasurer and National Board consider that the appropriate level of reserves should be approximately £200,000 (2021: £204,000). This figure is in line with previous year as financial performance of the Charitable Company remains relatively stable. The Trustees will continue to monitor reserves levels.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Structure, governance and management**

• **Constitution**

The British Association of Critical Care Nurses is registered as a charitable company limited by guarantee and was set up by a Trust deed.

The Charitable Company is constituted under a Memorandum of Association dated 30 July 2001 and is a registered charity number 1102030.

The principal object of the Charitable Company is to advance the art and science of critical care nursing, in particular, the education and training of nurses and other health care workers caring for critically ill and dependent patients for the public benefit.

• **Methods of appointment or election of Trustees**

The management of the Charitable Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The National Board is elected by the membership to serve for a two-year period. Each Board Member holds a specific role and is able to stand for re-election after the two-year period of service. National Board Members come from various positions and roles within critical care and critical care education and from around the UK.

New Trustees are provided with a copy of the Memorandum and Articles of Association and are fully informed of their legal obligations under charity and company law. Trustees are encouraged to attend appropriate external courses to enable them to carry out their role.

• **Organisational structure and decision-making policies**

The management of the Charitable Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Details of the membership of the National Board are given on page one. They are elected by the Members of the

Association at the Annual General Meeting to serve for a two-year period. Each Board Member holds a specific role and is able to stand for re-election after the two-year period of service. The Board also have two further roles being fulfilled by co-opted members. Co-opted members are able to stand for election as full members to the Board at the next available AGM. The Board meets quarterly with each meeting scheduled to last for two days and also at the National Conference. There are also opportunities for any regional committee member to attend board meetings. Board decisions are made by the majority and the Chair has the casting vote.

• **Financial risk management**

The Trustees have assessed the major risks to which the Charitable Company is exposed, in particular those related to the operations and finances of the Charitable Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Plans for future periods**

Future Goals for 2023 to:

- Continue to work with BACCN regions and Link Members to progress and develop the association at both a regional and national level;
- Develop further international collaboration within the specialty of critical care by maintaining membership of the European Federation of Critical Care Nursing Associations;
- Further strengthen our journal Nursing in Critical Care to ensure it continues to be contemporary and reflect the diverse needs of our membership through the online only option;
- Continue to support our membership through grants and learning materials;
- Further develop our innovative and high-quality conference schedule; and
- Continue to promote safe nursing care to critically ill patients whilst being the voice of critical care nursing nationally.

Nicola Credland will be stepping down from the Board at the September 2023 AGM and Ian Naldrett will be taking on the role as Chair.

**Members' liability**

The Members of the Charitable Company are the original subscribers to the memorandum of association and anyone admitted as a member by the National Board and members guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

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**THE BRITISH ASSOCIATION OF CRITICAL CARE NURSES**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. 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 Charitable Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company 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 Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 12 September 2023 and signed on their behalf by:

DocuSigned by:

*Neki Credland*

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**N J Credland**

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**THE BRITISH ASSOCIATION OF CRITICAL CARE NURSES**  
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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Independent examiner's report to the Trustees of The British Association of Critical Care Nurses ('the Charitable Company')**

I report to the charity Trustees on my examination of the accounts of the Charitable Company for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the Trustees of the Charitable Company (and 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 Charitable 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 the Charitable Company's accounts 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:

1. accounting records were not kept in respect of the Charitable 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 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.

This report is made solely to the Charitable Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's Trustees as a body, for my work or for this report.

Signed:   
Detlev Anderson FCA

Dated: 12 September 2023

**Kinnair Associates Limited**  
Chartered Accountants  
Aston House  
Redburn Road  
Newcastle upon Tyne  
NE5 1NB

**THE BRITISH ASSOCIATION OF CRITICAL CARE NURSES**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

|                                    | Note | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------------------|------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                             |                             |
| Donations and legacies             | 3    | -                                  | -                           | 10,000                      |
| Charitable activities              | 4    | 170,246                            | 170,246                     | 173,379                     |
| Investments                        | 5    | 265                                | 265                         | 661                         |
| <b>Total income</b>                |      | <b>170,511</b>                     | <b>170,511</b>              | <b>184,040</b>              |
| <b>Expenditure on:</b>             |      |                                    |                             |                             |
| Charitable activities              | 6    | 161,345                            | 161,345                     | 142,351                     |
| <b>Total expenditure</b>           |      | <b>161,345</b>                     | <b>161,345</b>              | <b>142,351</b>              |
| <b>Net movement in funds</b>       |      | <b>9,166</b>                       | <b>9,166</b>                | <b>41,689</b>               |
| <b>Reconciliation of funds:</b>    |      |                                    |                             |                             |
| Total funds brought forward        |      | 271,112                            | 271,112                     | 229,423                     |
| Net movement in funds              |      | 9,166                              | 9,166                       | 41,689                      |
| <b>Total funds carried forward</b> |      | <b>280,278</b>                     | <b>280,278</b>              | <b>271,112</b>              |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 22 form part of these financial statements.

**THE BRITISH ASSOCIATION OF CRITICAL CARE NURSES**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 04261320**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

|  | Note | 2022<br>£             | 2021<br>£             |
|--|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Investments                                    | 10   | 1                     | 1                     |
|  |      | <u>1</u>              | <u>1</u>              |
| <b>Current assets</b>                          |      |                       |                       |
| Debtors  | 11   | 45,449                | 38,912                |
| Cash at bank and in hand                       |      | 264,553               | 250,829               |
|  |      | <u>310,002</u>        | <u>289,741</u>        |
| Creditors: amounts falling due within one year | 12   | (29,725)              | (18,630)              |
| <b>Net current assets</b>                      |      | <u>280,277</u>        | <u>271,111</u>        |
| <b>Total net assets</b>                        |      | <u><u>280,278</u></u> | <u><u>271,112</u></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Unrestricted funds                             | 14   | 280,278               | 271,112               |
| <b>Total funds</b>                             |      | <u><u>280,278</u></u> | <u><u>271,112</u></u> |


The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

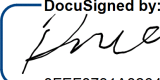
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 12 September 2023 and signed on their behalf by:

DocuSigned by:  
  
ACB5779E807E403...

**N J Credland**

DocuSigned by:  
  
8FEF8731A8264A9...

**P K McCready**

The notes on pages 11 to 22 form part of these financial statements.

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**THE BRITISH ASSOCIATION OF CRITICAL CARE NURSES**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. General information**

The British Association of Critical Care Nurses is a private Company limited by guarantee, incorporated in England and Wales, registration number 04261320 and charity number 1102030. The address of its registered office is disclosed in the Reference and Administrative Details section of these financial statements.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The British Association of Critical Care Nurses meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. The Charitable Company has net current assets and no need for finance. Membership registrations have been strong to date and the 2023 conference event is forecast to be profitable. Based on this the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income**

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)**

**2.10 Financial instruments**

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

|        | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|--------|--|---------------------------------------|
|        | <i>Unrestricted<br/>funds<br/>2021<br/>£</i> | <i>Total<br/>funds<br/>2021<br/>£</i> |
| Grants | 10,000                                       | 10,000                                |

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**4. Income from charitable activities**

|                        | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|------------------------|--|---------------------------------------|
| Membership fees        | 76,498                                       | <b>76,498</b>                         |
| Sponsorship income     | 49   | <b>49</b>                             |
| Journal income         | 83,668                                       | <b>83,668</b>                         |
| Corporate partner fees | 9,231  | <b>9,231</b>                          |
| CPD sales              | 800  | <b>800</b>                            |
| <b>Total 2022</b>      | <b>170,246</b>                               | <b>170,246</b>                        |

|                        | <i>Unrestricted<br/>funds<br/>2021<br/>£</i> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|------------------------|--|---------------------------------------|
| Membership fees        | 83,918                                       | 83,918                                |
| Sponsorship income     | 7,200  | 7,200                                 |
| Journal income         | 74,768                                       | 74,768                                |
| Corporate partner fees | 7,493  | 7,493                                 |
| <i>Total 2021</i>      | <i>173,379</i>                               | <i>173,379</i>                        |

**5. Investment income**

|                          | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|--------------------------|--|---------------------------------------|
| Bank interest receivable | 265  | <b>265</b>                            |

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**5. Investment income (continued)**

|                          | <i>Unrestricted<br/>funds<br/>2021<br/>£</i> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|--------------------------|--|---------------------------------------|
| Bank interest receivable | 661  | 661                                   |

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                                     | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|-------------------------------------|--|-----------------------------|
| Educational and training activities | 161,345                                      | <b>161,345</b>              |

|                                     | <i>Unrestricted<br/>funds<br/>2021<br/>£</i> | <i>Total<br/>2021<br/>£</i> |
|-------------------------------------|--|-----------------------------|
| Educational and training activities | 142,351                                      | 142,351                     |

**7. Analysis of expenditure by activities**

|                                     | <b>Activities<br/>undertaken<br/>directly<br/>2022<br/>£</b> | <b>Support<br/>costs<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-------------------------------------|--|---|---------------------------------------|
| Educational and training activities | 108,428  | 52,917                                  | <b>161,345</b>                        |

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**7. Analysis of expenditure by activities (continued)**

|                                     | <i>Activities<br/>undertaken<br/>directly<br/>2021<br/>£</i> | <i>Support<br/>costs<br/>2021<br/>£</i> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|-------------------------------------|--|---|---------------------------------------|
| Educational and training activities | 97,008   | 45,343                                  | 142,351                               |

**Analysis of direct costs**

|   | <b>Educational<br/>and training<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|---|--|---------------------------------------|
| Net expenditure/(income) of regional branches | 1,762  | 1,762                                 |
| Awards and prizes                             | 4,799  | 4,799                                 |
| Scholarships and grants paid to individuals   | 7,082  | 7,082                                 |
| Professional journal costs                    | 56,410   | 56,410                                |
| Regional engagement costs                     | 78   | 78                                    |
| Management charge                             | 36,119   | 36,119                                |
| EfCCNa subscriptions                          | 2,178  | 2,178                                 |
| <b>Total 2022</b>                             | <b>108,428</b>                                     | <b>108,428</b>                        |

|   | <i>Educational<br/>and training<br/>2021<br/>£</i> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|---|--|---------------------------------------|
| Net expenditure/(income) of regional branches | 63   | 63                                    |
| Scholarships and grants paid to individuals   | 4,188  | 4,188                                 |
| Professional journal costs                    | 56,410   | 56,410                                |
| Regional engagement costs                     | 1,662  | 1,662                                 |
| Management charge                             | 34,650   | 34,650                                |
| EfCCNa subscriptions                          | 35   | 35                                    |
| <i>Total 2021</i>                             | <i>97,008</i>                                      | <i>97,008</i>                         |

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**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

|                                       | <b>Educational<br/>and training<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|---------------------------------------|--|---------------------------------------|
| Advertising and publicity             | 617  | 617                                   |
| Management charge                     | 36,119   | 36,119                                |
| Internet, telephone and website costs | 2,378  | 2,378                                 |
| Postage, stationery and storage       | 60   | 60                                    |
| Bank charges                          | 2,395  | 2,395                                 |
| Travel and subsistence costs          | 677  | 677                                   |
| Insurance                             | 1,426  | 1,426                                 |
| Legal and professional costs          | 453  | 453                                   |
| Governance costs                      | 8,791  | 8,791                                 |
| Bad debts                             | 1  | 1                                     |
| <b>Total 2022</b>                     | <b>52,917</b>                                      | <b>52,917</b>                         |
|                                       | <i>Educational<br/>and training<br/>2021<br/>£</i> | <i>Total<br/>funds<br/>2021<br/>£</i> |
| Advertising and publicity             | 360  | 360                                   |
| Management charge                     | 34,650   | 34,650                                |
| Internet, telephone and website costs | 2,141  | 2,141                                 |
| Postage, stationery and storage       | 92   | 92                                    |
| Bank charges                          | 2,283  | 2,283                                 |
| Travel and subsistence costs          | 419  | 419                                   |
| Insurance                             | 1,194  | 1,194                                 |
| Legal and professional costs          | 268  | 268                                   |
| Governance costs                      | 3,936  | 3,936                                 |
| <i>Total 2021</i>                     | <i>45,343</i>                                      | <i>45,343</i>                         |

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Governance costs comprise:

|                                     | <b>2022</b><br>£ | <i>2021</i><br>£ |
|-------------------------------------|------------------|------------------|
| Independent examiner's remuneration | <b>2,310</b>     | <i>2,180</i>     |
| Board meeting costs                 | <b>6,481</b>     | <i>1,756</i>     |
|                                     | <b>8,791</b>     | <i>3,936</i>     |

**8. Independent examiner's remuneration**

|   | <b>2022</b><br>£ | <i>2021</i><br>£ |
|---|------------------|------------------|
| Fees payable to the Charitable Company's independent examiner for the preparation and independent examination of the Charitable Company's annual accounts | <b>2,310</b>     | <i>2,180</i>     |
| Fees payable to the Charitable Company's independent examiner in respect of:  |                  |                  |
| All other services not included above   | <b>440</b>       | <i>268</i>       |

**9. Trustees' remuneration and expenses**

During the year, payments totalling £640 were made to one Trustee for non-trustee consultancy services supplied to the charity (2021: £2,999 to one Trustee).

During the year ended 31 December 2022, expenses totalling £1,828 were reimbursed or paid directly to 7 Trustees (2021 - £1,343 to 5 Trustees). Reimbursed expenses were for travel to board meetings, executive meetings and meetings relating to the Trustees' role.

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**10. Fixed asset investments**

|                          | Investments<br>in<br>subsidiary<br>companies<br>£ |
|--------------------------|---|
| <b>Cost or valuation</b> |   |
| At 1 January 2022        | 1   |
| At 31 December 2022      | 1   |
| <b>Net book value</b>    |   |
| At 31 December 2022      | 1   |
| At 31 December 2021      | 1   |

**Principal subsidiaries**

The following was a subsidiary undertaking of the Charitable Company:

| Name               | Company number | Registered office or principal place of business   | Principal activity  |
|--------------------|----------------|--|---|
| BACCN (UK) Limited | 04990351       | Unit 14 the Stottie Shed, Baker's Yard Christon Road, Gosforth Newcastle upon Tyne NE3 1XD | Organisation of courses for nurses and other healthcare workers |

| Class of shares | Holding |
|-----------------|---------|
| Ordinary        | 100%    |

The financial results of the subsidiary for the year were:

| Name               | Income<br>£ | Expenditure<br>£ | Profit for<br>the year<br>£ | Net assets<br>£ |
|--------------------|-------------|------------------|-----------------------------|-----------------|
| BACCN (UK) Limited | 238,567     | 210,880          | 27,687                      | 3,695           |

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**11. Debtors**

|                                    | 2022<br>£     | 2021<br>£     |
|------------------------------------|---------------|---------------|
| <b>Due within one year</b>         |               |               |
| Trade debtors                      | 15,714        | 2,200         |
| Amounts owed by group undertakings | 15,834        | 28,409        |
| Prepayments and accrued income     | 13,901        | 8,303         |
|                                    | <u>45,449</u> | <u>38,912</u> |

**12. Creditors: Amounts falling due within one year**

|                                    | 2022<br>£     | 2021<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | 9,608         | 7,006         |
| Other taxation and social security | 2,321         | 2,224         |
| Accruals and deferred income       | 17,796        | 9,400         |
|                                    | <u>29,725</u> | <u>18,630</u> |

**13. Financial instruments**

|  | 2022<br>£      | 2021<br>£      |
|--|----------------|----------------|
| <b>Financial assets</b>  |                |                |
| Financial assets measured at fair value through income and expenditure | <u>264,553</u> | <u>250,829</u> |

Financial assets measured at fair value through income and expenditure comprise bank balances.

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**14. Statement of funds**

**Statement of funds - current year**

|                           | Balance at 1<br>January<br>2022<br>£ | Income<br>£ | Expenditure<br>£ | Balance at<br>31<br>December<br>2022<br>£ |
|---------------------------|--------------------------------------|-------------|------------------|---|
| <b>Unrestricted funds</b> |                                      |             |                  |   |
| General funds             | 271,112                              | 170,511     | (161,345)        | 280,278                                   |

**Statement of funds - prior year**

|                           | <i>Balance at<br/>1 January<br/>2021<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Balance at<br/>31<br/>December<br/>2021<br/>£</i> |
|---------------------------|--|---------------------|--------------------------|--|
| <b>Unrestricted funds</b> |  |                     |                          |  |
| General funds             | 229,423  | 184,040             | (142,351)                | 271,112  |

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------|------------------------------------|-----------------------------|
| Fixed asset investments       | 1                                  | 1                           |
| Current assets                | 310,002                            | 310,002                     |
| Creditors due within one year | (29,725)                           | (29,725)                    |
| <b>Total</b>                  | 280,278                            | 280,278                     |

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**15. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

|                               | <i>Unrestricted<br/>funds<br/>2021<br/>£</i> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|-------------------------------|--|---------------------------------------|
| Fixed asset investments       | 1  | 1                                     |
| Current assets                | 289,741                                      | 289,741                               |
| Creditors due within one year | (18,630)                                     | (18,630)                              |
| <b>Total</b>                  | <u>271,112</u>                               | <u>271,112</u>                        |

**16. Related party transactions**

Consultancy services were received from one of the Trustees of the charity as detailed in note 9.