A.R.I.C.D.

England & Wales · Charity number 1161043

Details

Other names	ASSOCIATION FOR RESEARCH IN INFANT AND CHILD DEVELOPMENT
Status	Registered
Legal form	CIO
Registered	2015-03-24
Register	View on the Charity Commission register

Contact

Address	Hill Dickinson 50 Fountain Street Manchester M2 2AS
Phone	01618177200
Email	INFO@ARICD.AC.UK
Website	www.aricd.ac.uk

Activities

Objects: TO PRESERVE AND PROTECT THE GOOD HEALTH OF BABIES AND YOUNG CHILDREN FOR THE PUBLIC BENEFIT BY:-1. PROMOTING AND MAINTAINING STANDARDS OF WORK IN THE DIAGNOSING AND TESTING OF BABIES ANDYOUNG CHILDREN, PARTICULARLY USING THE GRIFFITHS SCALES;2. FOSTERING STUDIES AND RESEARCH DESIGNED TO INCREASE KNOWLEDGE AND UNDERSTANDING OFDEVELOPMENTAL PROBLEMS IN YOUNG CHILDREN; AND3. IN CONNECTION WITH THE ABOVE, ORGANISING MEETINGS FOR THE EXCHANGE OF IDEAS AND THEDEVELOPMENT OF ACTIVITIES DESIGNED TO HELP THE DEVELOPMENT OF CHILDREN WORLDWIDE.

Activities: Promoting and maintaining standards of work in the diagnosing and testing of children, particularly using the Griffiths scales; Fostering studies and research designed to increase knowledge and understanding ofdevelopmental problems in young children; and organising meetings for exchange of ideas and development of activities designed to help the development of children worldwide.

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Classification

- **How:** Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Australia
- China
- Dubai
- India
- Indonesia
- Ireland
- Israel
- Italy
- New Zealand
- Northern Ireland
- Philippines
- Portugal
- Scotland
- South Africa
- Sweden
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£140,839	£88,768	-	-
2024-03-31	£174,808	£74,216	-	-
2023-03-31	£160,141	£64,022	-	-
2022-03-31	£123,470	£52,952	-	-
2021-03-31	£71,578	£25,031	-	-

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Trustees

Name	Role	Appointed
Dr Brad Jongeling		2024-10-19
Dr PAULA MCALINDEN		2015-11-13
Dr Paul O'Callaghan		2024-10-19
Dr SUSAN BLOOMFIELD FRCPCH		2014-11-09
Hilary Lane		2021-10-08
Louis Coke		2023-10-06
Louise Stroud Professor		2019-10-11
Marta Kalas		2023-10-06
Solange Maria Fernandes Fale		2019-10-11

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A.R.I.C.D.

England & Wales - Charity number 1161043

Accounts

CHARITY REGISTRATION NUMBER: 1161043

A.R.I.C.D. (CIO)

Unaudited Financial Statements

Year ended

31 March 2025

HENRY MURRAY & CO.
Chartered accountants
23 Church Place
Lurgan
Co. Armagh
BT66 6EY

A.R.I.C.D. (CIO)

Financial Statements

Year ended 31 March 2025

	Page
Trustees' annual report	3
Independent examiner's report to the trustees	12
Statement of financial activities	13
Statement of financial position	14
Notes to the financial statements	15
The following pages do not form part of the financial statements	
Detailed statement of financial activities	25
Notes to the detailed statement of financial activities	26

A.R.I.C.D. (CIO)

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details:

Registered charity name	A.R.I.C.D. (CIO)
Charity registration number	1161043
Principal office	Hill Dickinson LLP 50 Fountain Street Manchester M2 2AS

During the year ended 31st March 2025, ARICD operated within the governance and structures of a Chartered Incorporated Organisation (CIO). ARICD was allowed to become a CIO in March 2015 (Registration No: 1161043).

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The Trustees

Dr S Bloomfield BSc Hons, MBChB, MD, FRCPCH, FRCPE, DCH
Dr P McAlinden, MBBCh, BAO, DCH, DRCOG, DA, MRCGP, FRCPCH, MSc
Ms Hilary Lane BA, MA, C.Clin.Psychol. PsSI, AFPsSI
Professor Louise Stroud B.Cur; BA Hons (Psych); MA (Clin.Psych); D.Phil (Psychology)
Ms Solange Fernandes Fale Clinical and Health Psychologist; Superior Health Technician Assistant.
Ms Marta Kalas MA, MBA, MRSPH
Mr Louis Coke Chartered FSCI
Dr Brad Jongeling, MMBS, FRACP.
Dr. Paul O'Callaghan, BSc, HDipEd, Bacc, DECAP

Independent Examiners

Henry Murray & Co. Ltd
Chartered Accountants & Registered Auditors
23 Church Place
Lurgan
Craigavon, BT66 6EY

Bankers

Lloyds TSB Bank Plc
27-31 White Hart Street
High Wycombe
Bucks, HP11 2HL

Insurers

Markel (UK) Limited,
The Markel Building,
49 Leadenhall Street
London, EC3A 2EA

Web Master Andy Moore Creative Services
15 Baroness Road
London
E2 7PW

Statistical Consultant

Dr Johan Cronje
Nelson Mandela University (NMU)
Port Elizabeth
South Africa

Dr Brian Farragher
Liverpool School of Tropical Medicine
Pembroke Place
LS 5QA

Website Address www.aricd.ac.uk

Facebook page www.facebook.com/griffiths

Follow us on **Twitter@aricd2**

A.R.I.C.D. (CIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025. The trustees present the full year accounts in the report for the CIO (Registration No: 1161043)

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

Trustees and Principal Officers

The following are in place following the AGM in October 2024

S. Bloomfield (President)
Vacancy (Vice President)
Hilary Lane (Secretary)
P. McAlinden (Treasurer)
Solange Fernandes Fale
Prof. Louise Stroud
Marta Kalas
Louis Coke
Brad Jongeling
Paul O'Callaghan

Structure, Governance & Management

A Board of Trustees of unpaid members administers the Association. The honorary officers of the Board oversee the day-to-day activities of the Association as 'Holding Trustees' and are responsible to the Board of Trustees for the overall administration of the Association. The post of Vice President is vacant since the last AGM but posts of Treasurer and Secretary were filled so there are three officers.

a) Committees

The main Association committees are:

- Training Education and Equipment Committee
- Research Committee
- IT/ website Committee

Each committee reports to the Board of Trustees, which approves major decisions and has overall responsibility for all the Association's activities. A Griffiths Scales Board of ARICD Officers and test development team members continues to provide a focus for discussion between ARICD and Hogrefe UK, the publishers of Griffiths III and GDS-C. The Griffiths Scales Board reports to the Board of Trustees.

b) Trustee selection, appointment and competence

The Trustees are elected at the Annual General Meeting by members of the Association from amongst their number, following submission of nominations prior to the meeting.

According to the CIO Constitution, the minimum number of Trustees is 6, the maximum is 12 which shall include all officers. In addition, the Trustees can nominate 3 further charity trustees having the requisite skills to further the objects of the CIO.

At every AGM one third of the charity trustees shall retire from office if practicable to do so while maintaining the minimum number of trustees. In the best interests of the CIO, the 3 year term of Officers shall be maintained, also ensuring not all Officers or Trustees retire at the same time. The trustees to retire by rotation shall be those who have been longest in office. Vacancies so arising may be filled by the decisions of the members at the AGM.

The Board of Trustees monitors its membership to ensure an adequate level of skills and expertise relating to the different areas of the Association's activities, as well as maintaining a balance between medical practitioners and psychologists. Representatives of different areas of the world where the Griffiths Scales are used, are encouraged. The officers are constantly alert to identify potential new members with appropriate background and skills to replace retiring members and fill other vacancies.

New Trustees receive individual tuition from the Officers and current Trustees to acquaint them with the Association's aims and activities, policies and practices, management and governance. Regular updates are provided to all Trustees, via committee meetings and through the website. In addition, Holding Trustees (Officers of the Association) are informed of their responsibilities under charity law with particular reference to Charity Commission guidance publications. Training opportunities are linked with regular reviews of strategy and objectives.

The Annual General meeting took place virtually in October 2024. Dr Elizabeth Green and Dr. Kavitha stepped down as a Trustees. Dr Brad Jongeling and Dr Paul O'Callaghan were voted in as new Trustees. The three officers continued their appointment.

c) Trust Deed

The governing instrument for the CIO charity No 1161043 is the CIO Constitution for ARICD which was approved by the Charity Commission in March 2015. This contains the purpose and constitution of ARICD.

Objectives, Benefits & Activities

a) Objectives

The aims of the Association are:

1. To promote and maintain standards of work in the diagnostic testing of babies and young children using the Griffiths scales.
2. To foster studies and research designed to increase knowledge and understanding of mental development problems in very young children.
3. To organise meetings for the exchange of ideas and the furtherance of activities designed to help both typically and atypically developing children of all groups

b) Benefits

1. Public benefit to children's health by ensuring that the Griffiths Mental Development Scales remain up to date and valid for their application in the country of use.
2. Public benefit by education to Tutors and other health professionals in the field of child development and disability. Tutors' meetings are restricted to Tutors but educational meetings are open to all relevant professionals.
3. Public benefit by education, by fostering studies and research with maintenance of the validity of the Griffiths Mental Development Scales through courses and study days.

c) Activities

The Association fulfils its objectives through three main activities:

1. The maintenance of the relevance of the Griffiths Scales to today's children by constant research to re-standardise the Scales and investigate their relevance against appropriate normative populations.
2. Regular educational opportunities are offered to the Tutors of the Scales. Support and advice are provided in the running of Courses to train successive generations of paediatricians and psychologists in child development, and the use of the Scales in particular, in many parts of the world.
3. An International Scientific Meeting and other educational meetings/workshops take place with lecturers of internationally high standard to foster understanding of child development. Participants attend from many parts of the world.

Activities during 2024-2025:

a) 2024 was an exciting year as ARICD celebrated the 70th Anniversary since the launch of the initial Griffiths Scales in 1954. A celebratory International Scientific event was held at the Royal Society of Medicine in October 2024. The meeting was opened by Professor Steve Turner, President of the Royal College of Paediatrics and Child Health. An international panel of speakers addressed the theme of 'Who is the Child of 2024?' to both an in-house and a worldwide online audience. Poster presentations, displays of present and older Griffiths kits and a video loop of Ruth Griffiths also made the day special.

b) Work continued on investigating ways of streamlining and scaling the ever expanding work of ARICD. It was agreed that a Business Advisor was required and following interviews with six candidates, Sarah Geoghan, a freelance consultant was appointed on a rolling contract. She was introduced to the Board at the July meeting and work continues on the transformation of the work of the association.

c) ARICD continues to look for new Trustees from within the organisation as well as external candidates. A skills audit was carried out with existing Trustees. Advertisements were drawn up and placed on the NCVO website and on LinkedIn.

d) Two new Trustees were appointed, Dr Brad Jongeling a paediatrician from Perth Western Australia and Dr Paul O'Callaghan a psychologist currently working in Saudi Arabia. New Trustees are encouraged to join a committee and Brad Jongeling joined the IT committee and Paul O'Callaghan the Research Committee. Laura Jellins, a tutor from Australia joined the Training committee.

e) The association's Strategic Objectives for the next 5 years were addressed by the Board. Five main areas were highlighted: Goals for ARICD as an organisation; Financial Stability; Research; Expanding the use of the Griffith scales worldwide and Education.

f) Towards the end of 2024, it was felt that we had sufficient funds to consider investments to increase our return whilst keeping sufficient reserves for the projected costs as bank accounts yielded a low return. The money invested would be used specifically for the charitable aims of ARICD including research and furthering the development of the Griffiths Scales.
A specific Trustee board meeting for investment decisions was held on November 6th 2024 with subsequent discussions at Board meetings later in November 2024 and February 2025. From a charity regulation perspective we agreed to follow government and charity commission advice, which includes only choosing only banks with a UK banking license and not more than £85k to be invested per institution to remain within FSCS protection levels. Presentations were made on investment platforms versus individual investments plus engaging a business advisor.

Following discussion the decisions made were:

1) That we will hold sufficient reserves to cover immediate and annual expenditure.
2) The money to be invested will be a resource to be used specifically for advancing our charitable purposes which includes research and furthering the development and use of the Griffiths scales.

All Trustees gave unanimous approval for the proposal to engage Insignis Asset Management which had been narrowed down as the best option for ARICD.
The majority of Trustees present agreed that an adviser (Doherty PIC) should be engaged (very small additional cost) to help Trustees decide on best options for investment.
The need for a Reserve and Investment Policy was agreed, which would be a work in progress.
A number of investments were made towards the end of March 2025 of 3, 6 and 12 month fixed term to allow easy access but with the best return.
The Trustees will be vigilant to ensure the best return on investment and this will be reviewed at every Trustee Board meeting.

g) Dialogue continues between LIH, the distribution and training organisation in China, and ARICD with meetings in July and November. LIH reported that COVID and the economic downturn plus tightening of Government legislation in China had caused some issues which meant they needed to restructure their business model. Links continue to need to be strengthened between ARICD and the academics and paediatricians who are the users in China.

h) Biannual Griffiths Board meetings with our publisher, Hogrefe continued over this time period with some interim meetings taking place on key issues.

- A response from the BPS (Psychological Society) is due on accreditation of the Griffiths III which would confirm that the test meets rigorous professional standards for validity, reliability, and ethical use, in line with the European Federation of Psychologists' Associations (EFPA) test review model .
- Development of the short form of Griffiths III (currently referred to as the Griffiths Developmental Gauge GDG) is continuing with discussions ongoing about the future development of the Griffiths IV.
- The expansion of the Griffiths into the US market is moving ahead with Hogrefe planning on carrying out a standardisation project with US children.
- A Guide to Administration was produced to help people administer the test items in sequential fashion. This is available in the Tutor Pack to use on training courses.
- The Wheel of Interpretation is finalised and will be of help to clinicians in the interpretation and reporting of the test results of the Griffiths III.

i) The Research Committee continues its vast and important work under Chair Dr Elizabeth Green and lead researcher Professor Louise Stroud. Its work is to the forefront of what we do, it takes us forward, informs our practice and is the basis of our organisation. A new framework is required and support is vital. To this end it was agreed to employ an Administrative Assistant on a contractual basis to help with the work of the committee.

j) In May 2024, it was noted that translation and script requests were growing worldwide, with at least 12 or 13 ongoing at the time. Contracts need to be set up between ARICD, Hogrefe UK our publisher and those requesting translations.

k) The WHO requested an online scoring version of the Griffiths III for use of their major project. Hogrefe has developed a "Quick score" specifically for the WHO, who are testing well over 3,000 children, a huge undertaking for their study. It is an online programme using the Hogrefe digital platform. Griffiths III is being used as the gold standard and being matched against a screening tool worldwide for big populations in low income countries to see if it is robust in picking up children with developmental difficulties.

l) The topics of IP, copyright and AI remain areas under discussion in relation to all our work, and research in particular.

m) The paper published in Springer's Journal of Autism and Developmental Disorders which used the Griffiths name in its title has been changed and the supplemental material, which is where most of our copyright material was found, has been removed. The amended article was published early in 2025 is now titled the Developmental Autism Early Screening Test. At the end of the article they made a declaration to say this article is entirely their own work and is in no way an extension of ARICD's ongoing work.

n) In Line with ARICD's strategic objective on expanding the audience for the Griffiths Scales, especially in the US, the Board of Trustees agreed to support ARICD member and Tutor from India, Dr. Ezhilmangai Ravichandran Poorani's poster presentation at the Society of Developmental Behavioural Paediatrics Conference in Washington DC in September 2024.

o) The TEEC chaired by Dr Paula McAlinden continues to receive requests from around the world for training in the use of the Griffiths Scales.
- There were 24 Practical Griffiths courses around the world in the last year. Places included the following: UK 3 (London, Oxford, Edinburgh), Ireland 2 (Dublin, Co. Meath) Israel (2), Portugal 3 (Lisbon, Porto, Coimbra), Australia 10 (Perth 3, Brisbane 1, Sydney 3, Adelaide 1, Queensland 2), New Zealand 1 (Rotorua), Indonesia (Bandung 1) and Kuwait 1.
- New users are reported to have doubled over the last few years. There are now approximately 200 new registrations annually and there are now 2793 Griffiths III registered users on our database.
- Over the past year, the Portuguese tutors worked on a Portuguese version of the video training course and will run their full courses of both the online and face-to-face modules.
- The KIND Centre for Neurodevelopmental Disorders at the Karolinska Institute in Stockholm now run a Griffiths III training package as a part of their suite of training materials for psychologists in Sweden where there is a complete Griffiths III translation. They reported that they have 65 psychologists signed up for the course.
- Appointment of Tutors continues to be monitored by the training committee with a clear pathway to become approved. 6 new tutors were appointed and a further 10 are at various stages of training. Tutor recertification was implemented for active tutors and is valid for 3 years.
- Guidelines are being drawn up for consider on-line training options for those in remote areas.
- Planning is taking place for an International Tutor Workshop in May 2025.

p) The IT/Website committee was chaired by Dr Emi Okamoto until the end of March 2025 and it is proposed Solange Fale will take over this remit. The committee is in the process of reviewing its terms of reference, work plan and drawing up a list of workstreams, priorities and tasks. They are working hard on transforming work processes to streamline operations including a new email system for the organisation being implemented in November 2024. Along with our Business Advisor, they are exploring implementation of a CRM system.

Financial Review

The Association is reliant on its royalty income, together with its income from sales of tutorial materials, books and videos, conference fees and members' subscriptions received plus investment income.

Reserves Policy

The Trustees aim to maintain free reserves in unrestricted funds at a level that equates to at least 6 months unrestricted expenditure. The Trustees consider that this level will provide sufficient funds to support research and ensure there are also sufficient funds available to cover support and governance costs.

Charity Commission Governance Code

Guidelines have been produced to enable charities to ensure they are following their aims with due diligence. They are not a legal or regulatory requirement (this should already be in place) but it sets out 7 principles which are deliberately aspirational and are a tool aiming towards continuous improvement of the charity.

1. Organisational purpose – These are clearly stated in our Objects, Benefits and Activities as above and continue to be our guiding principles. Our Strategy days in 2019 and recently in early 2024 helped us re-focus on this.
2. Leadership – We have a clear structure of committees and chairs. The challenge is to recruit from new members of ARICD to keep membership of committees up to full complement with those who have appropriate skills. A Schedule of Delegation is now in place
3. Integrity – We require all new trustees to sign a declaration that they have no previous actions or conflicts of interest which would bar them from office
4. Decision making, risk and control – we have a committee structure with all reporting to the Trustee Board for final decisions where appropriate. We have a risk register which is updated regularly and work-plan which is in process of being updated. We have both an accountant and lawyer for our organisation who are available and responsive. We have worked towards data protection compliance with a privacy policy and management of data.
5. Board effectiveness – we have reporting structures in place to help make decisions, with a hard-working group. The Board of Trustees, chaired by the President, meets at least quarterly and are in regular contact. We realise however all members of committees have constraints on their time and are worldwide. Electronic communication has helped including the implementation of the Trust Governor system for meeting management.
6. Diversity – ARICD has worldwide membership and we are endeavouring to include a wider group into the Trustee Board and committee membership
7. Openness and Accountability – all minutes are available to members and accounts are transparent

Performance compared to last year's plans

a) ARICD worked to ensure continued compliance with the Charity Commission Governance Code.
b) Regarding the ongoing plan to secure a sound financial base which can support the development of the short form of the Griffiths, the Griffiths IV and other areas of research, it was agreed to invest some funds, whilst keeping sufficient reserves for the projected costs, for the next 6 months. A number of investments of between 3-9 months fixed term have been made.
c) Accreditation of the Griffiths III by the BPS/EFPA is due over the next few months.
d) Translations of the Griffiths III script and validations of the test continued in many countries.
e) The Strategic Plan for ARICD for the next 5 years was updated with targets and action planning to ensure the association meets its mission.
f) The day-to-day work of the association is in the process of being streamlined with the appointment of a Business Consultant, to ensuring efficient operations, using up to-date, secure, structured data systems to manage research, finances, ARICD community engagement, risk management, and governance. A new email system is now in place.
g) Systems of policies and procedures are in place to guide decision making.
h) Training in the Griffiths III continued to expand in countries around the world.
i) To further the use of the Griffith scales, a US standardisation of the test, in conjunction with Hogrefe is underway.
j) International educational meetings, tutor workshops and tutor reaccreditation maintained the profile of the Griffiths Scales and educational standards.

Plans for Future Periods for ARICD number 1161043 (CIO)

a) To continue to be financially sustainable to run the organisation, to support research development and expand ARICD and the Griffiths Scales community worldwide. Also to prepare for and support the development of Griffiths IV.

b) To have active, dynamic Board of Trustee and Committees to take forward ARICD into the next decade
c) Planning for the Board and committees to have at least one Trustee with each of the following skills as identified by the Board i.e. Clinicians/ Tutors, governance, management, financial and marketing.
d) To continue to develop automated pathways to reduce manual workloads and consider moving to a different business model for the charity.
e) To minimise identified risk exposure across all areas (Privacy, IT, IP, Financial) and ensure compliance.
f) To develop a strategic research framework to ensure our research will be to the forefront of the work of the association and maintain high academic and research standards in today's world.
g) In line with ARICD's vision statement, to continue to grow the use of the Griffith Scales worldwide.
h) To maintain good standard of teaching in current child development and assessment processes and keeping up to date with educational theory

Insurance

The Trustees are covered by technical insurance to protect them from any liability assumed by their duties for the Charity which is allowed under The Charities Act 2006.
ARICD has employee cover.

Trustees' Responsibilities

Charity law requires the Trustees to prepare the financial statements for each financial year, which gives a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the Trustees are required to:

a. Select suitable accounting policies and then apply them consistently;
b. Make judgements and estimates that are reasonable and prudent;
c. State whether the Statement of Recommended Practice, Accounting by Charities and the Financial Reporting Standard for Smaller Entities have been followed subject to any material departures disclosed and explained in the financial statements;
d. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

Association for Research in Infant and Child Development

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2006, the Charity (Accounts and Reports) Regulations and the provisions of the CIO Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to auditors

We, the Trustees of the charity who held office at the date of approval of these financial statements, as set out above, each confirm so far as we are aware, that:

- there is no relevant audit information of which the charity's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information

The trustees' annual report was approved on 2-8-25 and signed on behalf of the board of trustees by:

Dr Susan Bloomfield
President

A.R.I.C.D. (CIO)

Independent Examiner's Report to the Trustees of A.R.I.C.D. (CIO)

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of A.R.I.C.D. (CIO) ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Peter Gogarty FCA
Independent Examiner &Chartered Accountant
For and on behalf of Henry Murray & Co Ltd
23 Church Place
Lurgan
Co. Armagh
BT66 6EY

2-8-25

A.R.I.C.D. (CIO)

Statement of Financial Activities

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	**4**	–	–	**–**	20
Other trading activities	**5**	131,548	–	**131,548**	167,409
Investment income	**6**	4,862	41	**4,903**	4,185
Other income	**7**	4,388	–	**4,388**	3,194
Total income		140,798	41	**140,839**	174,808
Expenditure					
Expenditure on charitable activities	**8,9**	88,768	–	**88,768**	74,216
Total expenditure		88,768	–	**88,768**	74,216
Net gains on investments	**10**	790	–	**790**	159
Net income and net movement in funds		52,820	41	**52,861**	100,751
Reconciliation of funds					
Total funds brought forward		523,067	3,779	**526,846**	426,094
Total funds carried forward		575,887	3,820	**579,707**	526,845

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 15 to 23 form part of these financial statements.

A.R.I.C.D. (CIO)

Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	15		3,420	4,560
Investments	16		2,801	2,011
			6,221	6,571
Current assets				
Debtors	17	26,999		28,264
Cash at bank and in hand		558,885		496,510
		585,884		524,774
Creditors: amounts falling due within one year	18	12,398		4,500
Net current assets			573,486	520,274
Total assets less current liabilities			579,707	526,845
Net assets			579,707	526,845
Funds of the charity				
Restricted funds			3,820	3,778
Unrestricted funds			575,887	523,067
Total charity funds	20		579,707	526,845

These financial statements were approved by the board of trustees and authorised for issue on 2-8-25....., and are signed on behalf of the board by:

Dr S Bloomfield
Trustee

Dr P McAlinden
Trustee

The notes on pages 15 to 23 form part of these financial statements.

A.R.I.C.D. (CIO)

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Hill Dickson, 50 Fountain Street, Manchester, M2 2AS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	-	25% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations Received	–	–	20	20

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Course Income	82,746	**82,746**	109,159	109,159
Royalties Received	48,802	**48,802**	58,250	58,250
	131,548	**131,548**	167,409	167,409

6. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Bank interest receivable	499	–	**499**
Bank interest receivable - Asia	–	41	**41**
Bank interest receivable - Treasurers account	4,363	–	**4,363**
	4,862	41	**4,903**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Bank interest receivable	515	–	515
Bank interest receivable - Asia	–	56	56
Bank interest receivable - Treasurers account	3,614	–	3,614
	4,129	56	4,185

7. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Other income Membership & Subscriptions	4,388	**4,388**	3,194	3,194

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Research & Training Activities	36,189	–	**36,189**
Support costs	52,579	–	**52,579**
	88,768	–	**88,768**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Research & Training Activities	31,344	–	31,344
Support costs	40,872	–	40,872
	72,216	–	72,216

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2025**	Total fund 2024
	£	£	**£**	£
Research & Training Activities	36,189	–	**36,189**	31,344
Governance costs	–	52,579	**52,579**	40,872
	36,189	52,579	**88,768**	72,216

10. Net gains on investments

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Gains/(losses) on other investment assets	790	**790**	159	159

11. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	**1,140**	1,520

12. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**3,515**	3,354
Other financial services	**4,366**	1,800
	7,881	5,154

13. Staff costs

There was one part-time administrative employee during the year who was not a trustee.

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

During the year a total amount of £7,255 was paid to 5 trustees in respect of travel and subsistence expenses (£11,450 to 6 trustees in 2024).

All Trustees are members of the Association; some have lifetime membership while others pay an annual subscription of £25.

15. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2024 and 31 March 2025	8,307	**8,307**
Depreciation		
At 1 April 2024	3,747	**3,747**
Charge for the year	1,140	**1,140**
At 31 March 2025	4,887	**4,887**
Carrying amount		
At 31 March 2025	3,420	**3,420**
At 31 March 2024	4,560	4,560

16. Investments

	Listed investments £
Cost or valuation	
At 1 April 2024	**2,011**
Additions	**–**
Fair value movements	**790**
At 31 March 2025	**2,801**
Impairment	
At 1 April 2024 and 31 March 2025	
Carrying amount	
At 31 March 2025	**2,801**
At 31 March 2024	2,011

All investments shown above are held at valuation.

Financial assets held at fair value

The fair value of the shareholding is based on the open market share price.

17. Debtors

	2025 £	2024 £
Trade debtors	**17,115**	16,803
Prepayments and accrued income	**9,884**	11,461
	26,999	28,264

18. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	**8,148**	–
Accruals and deferred income	**4,232**	4,500
Social security and other taxes	**18**	–
	12,398	4,500

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £231 (2024: £90).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Gains and losses	**At 31 March 2025**
	£	£	£	£	**£**
General funds	523,067	140,798	(88,768)	790	**575,887**

	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	420,372	174,752	(72,216)	159	523,067

Restricted funds

	At 1 April 2024	Income	Expenditure	Gains and losses	**At 31 March 2025**
	£	£	£	£	**£**
Restricted Fund - Asia Fund	3,779	41	–	–	**3,820**

	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 2024
	£	£	£	£	£
Restricted Fund - Asia Fund	5,722	56	(2,000)	–	3,778

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	3,420	–	**3,420**
Investments	2,801	–	**2,801**
Current assets	582,064	3,820	**585,884**
Creditors less than 1 year	(12,398)	–	**(12,398)**
Net assets	575,887	3,820	**579,707**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	4,561	–	4,561
Investments	2,011	–	2,011
Current assets	520,995	3,778	524,773
Creditors less than 1 year	(4,500)	–	(4,500)
Net assets	523,067	3,778	526,845

A.R.I.C.D. (CIO)

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

A.R.I.C.D. (CIO)

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations Received	–	20
Other trading activities		
Course Income	**82,746**	109,159
Royalties Received	**48,802**	58,250
	131,548	167,409
Investment income		
Bank interest receivable	**499**	515
Bank interest receivable - Asia	**41**	56
Bank interest receivable - Treasurers account	**4,363**	3,614
	4,903	4,185
Other income		
Other income Membership & Subscriptions	**4,388**	3,194
Total income	**140,839**	174,808
Expenditure		
Expenditure on charitable activities		
Purchases	**36,189**	31,344
Wages and salaries	**13,934**	10,196
Pension costs	**231**	90
Insurance	**1,356**	1,167
Legal and professional fees	**21,436**	12,913
Other office costs	**12,053**	11,940
Depreciation	**1,140**	1,520
Other interest payable and similar charges	**2,429**	3,046
	88,768	72,216
Total expenditure	**88,768**	74,216
Net gains on investments		
Gains/(losses) on other investment assets	**790**	159
Net income	**52,861**	100,751

A.R.I.C.D. (CIO)

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Research & Training Activities		
Activities undertaken directly		
Research & Training Expenses	**36,189**	31,344
Governance costs		
Governance costs - wages/salaries	**13,934**	10,196
Governance costs - pension costs	**231**	90
Governance costs - insurance	**1,356**	1,167
Governance costs - accountancy fees	**7,880**	5,154
Governance costs - legal and other professional fees	**8,355**	4,627
Governance costs - costs of trustees' meetings	**5,201**	3,132
Governance costs - other office costs	**12,053**	11,940
Governance costs - depreciation	**1,140**	1,520
Governance costs - bank fees	**2,429**	3,046
	52,579	40,872
Expenditure on charitable activities	**88,768**	74,216

A.R.I.C.D.

England & Wales - Charity number 1161043

Accounts

CHARITY REGISTRATION NUMBER: 1161043

A.R.I.C.D. (CIO)

Unaudited Financial Statements

Year ended

31 March 2024

HENRY MURRAY & CO.
Chartered accountants
23 Church Place
Lurgan
Co. Armagh
BT66 6EY

A.R.I.C.D. (CIO)

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	11
Statement of financial activities	13
Statement of financial position	14
Notes to the financial statements	15
The following pages do not form part of the financial statements	
Detailed statement of financial activities	25
Notes to the detailed statement of financial activities	26

A.R.I.C.D. (CIO)

Trustees' Annual Report

Year ended 31 March 2024

During the year ended 31st March 2024, ARICD operated within the governance and structures of a Chartered Incorporated Organisation (CIO). ARICD was allowed to become a CIO in March 2015 (Registration No: 1161043).

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Trustees

Dr P McAlinden, MBBCh, BAO, DCH, DRCOG, DA, MRCGP, FRCPCH, MSc
Dr S Bloomfield BSc Hons, MBChB, MD, FRCPCH, FRCPE, DCH
Dr E Green, BA Hons, MD, FRCPCH, Dip Hlth Mgt
Ms Solange Fernandes Fale Clinical and Health Psychologist; Superior Health Technician Assistant.
Professor Louise Stroud B.Cur; BA Hons (Psych); MA (Clin.Psych); D.Phil (Psychology)
Dr Kavitha Gunasuntharam MBBS, FRCPCH, DCH
Ms Hilary Lane BA, MA, C.Clin.Psychol. PsSI, AFPsSI
Dr Chinwe Osuchukwu MBBS, FRCPCH, Dip PgME
Ms Marta Kalas MA, MBA, MRSPH (from October 2023)
Mr Louis Coke Chartered FSCI (from October 2023)

Charity number 1161043

Principal Office

Hill Dickinson LLP
50 Fountain Street
Manchester
M2 2AS

Independent Examiners

Henry Murray & Co. Ltd

Chartered Accountants & Registered Auditors
23 Church Place
Lurgan
Craigavon, BT66 6EY

Bankers

Lloyds TSB Bank Plc
27-31 White Hart Street
High Wycombe
Bucks, HP11 2HL

Insurers

Markel (UK) Limited,
The Markel Building,
49 Leadenhall Street
London, EC3A 2EA

Web Master Andy Moore Creative Services
15 Baroness Road
London
E2 7PW

Statistical Consultant
Dr Johan Cronje
Nelson Mandela University (NMU)
Port Elizabeth
South Africa

Dr Brian Farragher
Liverpool School of Tropical Medicine
Pembroke Place
LS 5QA

Website Address www.aricd.ac.uk

Facebook page www.facebook.com/griffiths

Follow us on **Twitter@aricd2**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024. The trustees present the full year accounts in the report for the CIO (Registration No: 1161043)

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on pages 1 & 2 of the financial statements.

Trustees and Principal Officers

The following are in place following the AGM in October 2023

Dr S. Bloomfield President
Vacancy Vice President
Hilary Lane Secretary
Dr P. McAlinden Treasurer
Dr E Green
Solange Fernandes Fale
Prof. Louise Stroud
Dr Kavitha Gunasuntharam
Dr Chinwe Osuchukwu
Marta Kalas
Louis Coke

Structure, Governance & Management

A Board of Trustees of unpaid members administers the Association. The honorary officers of the Board oversee the day-to-day activities of the Association as 'Holding Trustees' and are responsible to the Board of Trustees for the overall administration of the Association. The post of Vice President is vacant since the last AGM but posts of Treasurer and Secretary were filled so there are three officers.

a) Committees

The main Association committees are:

- Training Education and Equipment Committee
- Research Committee
- IT/ website Committee

Each committee reports to the Board of Trustees, which approves major decisions and has overall responsibility for all the Association's activities. A Griffiths Scales Board of ARICD Officers and test development team members continues to provide a focus for discussion between ARICD and Hogrefe UK, the publishers of Griffiths III and GDS-C. The Griffiths Scales Board reports to the Board of Trustees.

b) Trustee selection, appointment and competence

The Trustees are elected at the Annual General Meeting by members of the Association from amongst their number, following submission of nominations prior to the meeting.

According to the CIO Constitution, the minimum number of Trustees is 6, the maximum is 12 which shall include all officers. In addition, the Trustees can nominate 3 further charity trustees having the requisite skills to further the objects of the CIO.

At every AGM one third of the charity trustees shall retire from office, but in the best interests of the CIO, maintaining the 3year term of Officers and also ensuring not all Officers or Trustees retire at the same time. The trustees to retire by rotation shall be those who have been longest in office. Vacancies so arising may be filled by the decisions of the members at the AGM.

The Board of Trustees monitors its membership to ensure an adequate level of skills and expertise relating to the different areas of the Association's activities, as well as maintaining a balance between medical practitioners and psychologists. Representatives of different areas of the world where the Griffiths Scales are used, are encouraged. The officers are constantly alert to identify potential new members with appropriate background and skills to replace retiring members and fill other vacancies.

New Trustees receive individual tuition from the Officers and current Trustees to acquaint them with the Association's aims and activities, policies and practices, management and governance. Regular updates are provided to all Trustees, via committee meetings and through the website. In addition, Holding Trustees (Officers of the Association) are informed of their responsibilities under charity law with particular reference to Charity Commission guidance publications. Training opportunities are linked with regular reviews of strategy and objectives.

The Annual General meeting took place virtually in October 2023. No Trustees stepped down but no new Trustees came forward from the membership, so a number of Trustees stayed on for a further year to keep sufficient numbers. The three officers continued their appointment.
In addition, to widen the skill mix of the board, external advertising for new Trustees took place resulting in a number of applications with three candidates being interviewed and two candidates deemed appointable. These two new trustees – Marta Kalas and Louis Coke were voted in by the membership at the AGM.

c) Trust Deed

The governing instrument for the CIO charity No 1161043 is the CIO Constitution for ARICD which was approved by the Charity Commission in March 2015. This contains the purpose and constitution of ARICD.

Objectives, Benefits & Activities

a) Objectives

The aims of the Association are:

1. To promote and maintain standards of work in the diagnostic testing of babies and young children using the Griffiths scales.

2. To foster studies and research designed to increase knowledge and understanding of mental development problems in very young children.
3. To organise meetings for the exchange of ideas and the furtherance of activities designed to help both typically and atypically developing children of all groups

b) Benefits

1. Public benefit to children's health by ensuring that the Griffiths Mental Development Scales remain up to date and valid for their application in the country of use.
2. Public benefit by education to Tutors and other health professionals in the field of child development and disability. Tutors' meetings are restricted to Tutors but educational meetings are open to all relevant professionals.
3. Public benefit by education, by fostering studies and research with maintenance of the validity of the Griffiths Mental Development Scales through courses and study days.

c) Activities

The Association fulfils its objectives through three main activities:

1. The maintenance of the relevance of the Griffiths Scales to today's children by constant research to re-standardise the Scales and investigate their relevance against appropriate normative populations.
2. Regular educational opportunities are offered to the Tutors of the Scales. Support and advice are provided in the running of Courses to train successive generations of paediatricians and psychologists in child development, and the use of the Scales in particular, in many parts of the world.
3. An International Scientific Meeting and other educational meetings/workshops take place with lecturers of internationally high standard to foster understanding of child development. Participants attend from many parts of the world.

Activities during 2023-2024:

a) To widen the skill mix of the Board, ARICD advertised externally for Trustees beyond the membership. Two new trustees with finance and business backgrounds joined the Board following appointment at the October AGM. A face-to-face meeting of all Trustees took place in London in January 2024, the main aim of this meeting was to look at new directions for ARICD for sustainability planning and operational and business upgrade whilst continuing to fulfil our objectives. Work commenced on this plan.

b) All activities of ARICD and Griffiths Scales users worldwide continue to be impacted somewhat by the previous Covid-19 pandemic and accordingly many adjustments needed to be made including having the majority of Board and Committee meetings take place virtually. Despite this, it has been a very active and productive year. Updating of the risk register and policies and procedures continued through the year.

c) Professor Louise Stroud of Nelson Mandela University South Africa continues to lead further development work on the Griffiths III Scales together with her team and the Griffiths Scales Board. Training courses were held in the university to expand the group of psychologists to assist with Griffiths Scales work.

d) Work continues for the short form of the Griffiths III Scales – The Griffiths Development Gauge. This work is led by a core group: Professor Stroud, Dr Green, Ms Christina Kowaczyk, Dr Johan Cronje and Professor Foxcroft. A plan of development is written ready for use when the proposed equipment is agreed with Hogrefe. There is continuing discussion regarding whether the Gauge will be used by registered Griffiths III users to highlight those children who need to progress to a full assessment or more widely as a screening tool.

e) The Research Committee is chaired by Dr Green. She and Professor Stroud with Hogrefe Ltd have applied for BPS/EFPA accreditation for Griffiths III.

f) A number of research presentations were made at the European Congress Psychology Brighton, July 3-5th 2023:

Stroud, L., Green, E. (2023) Disaggregation of normative data offers a clinical solution to incomplete standardized testing. Paper 1195, *Abstracts 18th European Congress of Psychology*, p 421 EFPA, BPS.
Stroud, L., Green, E. (2023) A tapestry of change: seeing the pandemic child through a lens of authentic developmental assessment. Paper 1194, *Abstracts 18th European Congress of Psychology,* p 422. EFPA, BPS.

Stroud, L., Green, E. et al (2023) More to children's rights and development than meets the eye: the climate crisis, the Covid-19 pandemic and the Griffiths III. Paper 452, *Abstracts 18th European Congress of Psychology*, p 422. EFPA, BPS.

Stroud, L., Green, E. (2023*);* Climate justice and children's rights to fair developmental assessment and intervention**.** Paper 1341, *Abstracts 18th European Congress of Psychology*, p 423. EFPA, BPS.

Stroud, L., Green, E. et al (2023) The Griffiths III: the test that sees more to children's development than meets the eye. Paper 1393, *Abstracts 18th European Congress of Psychology*, p 423. EFPA, BP

g) A published paper was chosen to be expanded into book chapter form: Green, E.M., Stroud, L.A. (2023) Choosing how we describe the development of children with disability. In *Current innovations in Disease and Health Research* Vol 2 Ed Youssef, A.T., Ch 13, pages 140-157. BP International.

h) Translation of the Griffiths III Administration manual was completed for French-Canadian users. There is on-going work for script translations in Indonesia, Philippines, Israel and as well as in potentially in Pakistan (Urdu and Sindi) and Tanzania (Swahili).

i) In the December 2023 issue of Autism and Developmental Disorders a paper was published which containing both copyright information and the use of the name Griffiths without permission. The head of IP and Rights for Hogrefe on behalf of ARICD wrote to Springer about the copyright issues and these were validated by Springer. An amended version of the paper and supplement was published.

j) The IT/Website Committee chaired by Dr Okamoto continued to be very busy. The website was redesigned to make it more appealing and user friendly with a MegaMenu for access by registered users, members and tutors as well as the public page. It now has 4700 accounts an annual increase of over 1000. Content is regularly updated, and courses continue to be booked through the website. New registrants must consent to a privacy policy.

There are 240 members of ARICD - annual (74), 5 year (145) and lifetime (21). Mailchimp is used for mail shots which are now used to keep members and users up to date. The Association's website, Facebook and Twitter pages continued to provide an effective and interactive means of communication with members, tutors and the general public. A Facebook group for Registered users' group has 125 participants. Tutor group has 31 members. Google Analytics provided analysis during the year. The website continues to be accessed on a daily basis and from many parts of the world. ARICD member newsletter is issued twice a year in 2nd and 4th quarters. A registered newsletter was sent in April, June and September related to a number of updates.

k) Two new Committee members joined and one stepped down. Our new administrative officer was appointed in June 2023 and is taking on more roles related to website and e-learning.

l) A proposal to use The Trust Governor system for meeting management and document storage was accepted and has now been implemented. This is a major and very positive change for running meetings and the collation and storage of documents. It has improved the way we work.

m) Video conferencing continued to be used extensively for meetings including a very successful use of webinar for the Autumn Educational meeting 2023 and a Tutor webinar in November 2023. Vimeo Plus cloud storage is now used for video training material.

n) The Training Education and Equipment Committee (TEEC) chaired by Dr McAlinden has continued to work on updating educational materials. The Griffiths III Video Training Course went live in September 2023 and user feedback since then has been generally very positive, Most participants now do the Video Training Course followed by a 2-day Practical course. The Video Training Course is now also available as a refresher course for existing registered Griffiths III users. Some further changes are being made in response to feedback, but overall users have found the new training materials very helpful.

o) Griffiths III training courses took place around the world. Places included the following: in the UK (London, Oxford, Edinburgh), Ireland (Dublin, Galway, Cork, Mayo, Limerick, Donegal, Offaly) Israel, in Portugal (Lisbon, Porto, Coimbra), India (Coimbatore) and in Australia – (Newcastle, Liverpool, Perth, Brisbane, Sydney, Adelaide, Melbourne, Darwin and Hobart, Tasmania), New Zealand (Nelson), Indonesia (Jakarta), South Africa (Cape town, Johannesburg, Port Elizabeth, and Kuwazulu Natal), Saudi Arabia (Kaust), Dubai and a new course in Malaysia (Sibu, Borneo). 45 Griffiths III Practical Courses were held, and 329 new users were trained.

While some virtual practical courses had been held during Covid, most of these are now face-to-face again. Tutors, from areas with well-established training courses, have helped support new courses around the world. There are now 2793 Griffiths III users worldwide an annual increase as above.

p) There had been ongoing dialogue with psychologists from KIND at the Karolinska Institute in Stockholm who collaborated with ARICD in developing a Griffiths III training package as a part of their suite of training materials for psychologists in Sweden where there is a complete Griffiths III translation. This training was launched in autumn 2023 and around 65 psychologists will complete the training this year.

q) Work is completed on GDS-C, the validated and translated GMDS-ER scales for China. Training continues in China where there are now a number of approved tutors and increase in user numbers. As everywhere, their training programme was severely affected by the pandemic. They continue to use an online e-learning module alongside practical courses. Training in 2023 increased with 264 new GDS-C users but not yet back to pre-pandemic levels.

r) There continues to be dialogue between LIH, the distribution and training organisation in China, and ARICD with meetings twice yearly. Links need to be strengthened between ARICD and the academics and paediatricians who are the users in China.

s) ARICD continues to meet regularly with Hogrefe at the Griffiths Scales Board, chaired by Dr Green, and growth of Griffiths III is fairly healthy worldwide particularly in Italy and Sweden as well as Australia. We continue to work with Hogrefe UK based in Oxford and Pam Becker general manager and her team. Minor equipment issues have been addressed.

t) Appointment of Tutors continued to be monitored by the training committee with a clear pathway to become approved and numbers are expanding worldwide although more are needed. Six new tutor certificates were issued with a further 9 new tutors nearing completion.

u) Tutor re-certification for all tutors is now underway.

v) A Tutor workshop to present an update took place in November 2023 with 26 attendees . Prof L Stoud, Dr Jenny Jansen, Dr Johan Cronje NMU gave a presentation " You have completed a Griffiths III assessment, now what? From base rates to quartile charts and a whole lot more". This was followed by a discussion with Tutors on the interpretation of Griffiths III assessments. Feedback was very positive and workshops requested to be repeated at least annually.

w) A Tutor Google Group continued communication between Tutors across the world.

x) The Autumn Educational meeting took place virtually on Friday October 6th 2023 with 36 attendees. The title was: "Who is taking care of the Children? Neurodevelopmental approaches to Looked After and Unaccompanied Asylum-Seeking Children."
Speakers were Dr Stacy John-Legere, Dr David Trickey, Dr Ana Drape and Dr Christian Harkensee. The meeting was very well received. The quality of the speakers was excellent, and topics were very good. The recording of the meeting was made available from January 2024 to those ARICD members who were unable to attend. Many thanks to Ms Hilary Lane for organising this excellent meeting.

Financial Review

The Association is reliant on its royalty income, together with its income from sales of tutorial materials, books and videos, conference fees and members' subscriptions received and investment income.

Reserves Policy

The Trustees aim to maintain free reserves in unrestricted funds at a level that equates to at least 6 months unrestricted expenditure. The Trustees consider that this level will provide sufficient funds to support research and ensure there are also sufficient funds available to cover support and governance costs.

Charity Commission Governance Code

Guidelines have been produced to enable charities to ensure they are following their aims with due diligence. They are not a legal or regulatory requirement (this should already be in place) but it sets out 7 principles which are deliberately aspirational and are a tool aiming towards continuous improvement of the charity.

1. Organisational purpose – These are clearly stated in our Objects, Benefits and Activities as above and continue to be our guiding principles. Our Strategy days in 2019 and recently in early 2024 helped us re-focus on this.
2. Leadership – We have a clear structure of committees and chairs. The challenge is to recruit from new members of ARICD to keep membership of committees up to full complement with those who have appropriate skills. A Schedule of Delegation is now in place
3. Integrity – We require all new trustees to sign a declaration that they have no previous actions or conflicts of interest which would bar them from office
4. Decision making, risk and control – we have a committee structure with all reporting to the Trustee Board for final decisions where appropriate. We have a risk register which is updated every 6 months and work-plan which is in process of being updated. We have both an accountant and lawyer for our organisation who are available and responsive. We have worked towards data protection compliance with a privacy policy and management of data.
5. Board effectiveness – we have reporting structures in place to help make decisions, with a hard-working group. The Board of Trustees, chaired by the President, meets at least quarterly and are in regular contact. We realise however all members of committees have constraints on their time and are worldwide. Electronic communication has helped including the implementation of the Trust Governor system for meeting management.
6. Diversity – ARICD has worldwide membership and we are endeavouring to include a wider group into the Trustee Board and committee membership
7. Openness and Accountability – all minutes are available to members and accounts are transparent

Performance compared to last year's plans

a) Work on the main priorities: Training courses for Griffiths III and to raise the profile of ARICD and the Griffith Scales worldwide, and update training materials in current circumstances.

b) Courses have increased in a variety of forms in many parts of the world, despite the previous pandemic with work continuing on translated materials appropriate for country of use.

c) Our financial base is reasonably secure for the future to ensure we have sufficient reserves to meet our running costs and to build capacity for future research and development of Griffiths IV. We have relatively stable royalties from Griffiths III kits and manuals, but we will continue to monitor. Good income from training courses.

d) Online Resources continue to be developed for Griffiths III Users.

e) A number of papers have been published and there have been presentations at international meetings to help support EFPA application which is now submitted.

f) Griffiths III Administration manual has been translated into French Canadian
Griffiths III script translations are underway for Indonesia, Philippines, Israel and as well as in potentially in Pakistan (Urdu and Sindi) and Tanzania (Swahili).

g) Work continues for the short form of the Griffiths III Scales – The Griffiths Development Gauge, a potential screening tool

Plans for Future Periods for ARICD number 1161043 (CIO)

- To increasingly secure a financial base which can support the forthcoming n standardisations and worthy research avenues into children's development.
- To await accreditation of Griffiths III by the EFPA.
- To continue making appropriate arrangements for the translation and validation of Griffiths III in other countries.
- Ensure we are working to the new Charity Commission Governance Code
- To continue to develop a Strategic Plan for ARICD
- Strategic Plan including a business upgrade for email/IT systems, administrative/bookkeeping support and policies
- Complete policy development.
- To look at innovative ways to further the use of Griffiths III
- To continue to be responsive to educational and training needs of Griffiths users worldwide and develop appropriate training materials

Insurance

The Trustees are covered by technical insurance to protect them from any liability assumed by their duties for the Charity which is allowed under The Charities Act 2006.
ARICD has employee cover.

Trustees' Responsibilities

Charity law requires the Trustees to prepare the financial statements for each financial year, which gives a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the Trustees are required to:

a. Select suitable accounting policies and then apply them consistently;
b. Make judgements and estimates that are reasonable and prudent;
c. State whether the Statement of Recommended Practice, Accounting by Charities and the Financial Reporting Standard for Smaller Entities have been followed subject to any material departures disclosed and explained in the financial statements;
d. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

Association for Research in Infant and Child Development

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2006, the Charity (Accounts and Reports) Regulations and the provisions of the CIO Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to auditors

We, the Trustees of the charity who held office at the date of approval of these financial statements, as set out above, each confirm so far as we are aware, that:

- there is no relevant audit information of which the charity's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information

The trustees' annual report was approved on 19th October 2024 and signed on behalf of the board of trustees by:

Dr S Bloomfield
Trustee

A.R.I.C.D. (CIO)

Independent Examiner's Report to the Trustees of A.R.I.C.D. (CIO)

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of A.R.I.C.D. (CIO) ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Peter Gogarty FCA
Chartered Accountant
For and on behalf of
Henry Murray & Co Ltd
Independent Examiner

23 Church Place
Lurgan
Co. Armagh
BT66 6EY

19th October 2024

A.R.I.C.D. (CIO)

Statement of Financial Activities

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	**4**	20	–	**20**	113
Other trading activities	**5**	167,409	–	**167,409**	153,719
Investment income	**6**	4,129	56	**4,185**	613
Other income	**7**	3,194	–	**3,194**	5,696
Total income		174,752	56	**174,808**	160,141
Expenditure					
Expenditure on charitable activities	**8,9**	72,216	2,000	**74,216**	63,595
Other expenditure	**10**	–	–	–	426
Total expenditure		72,216	2,000	**74,216**	64,021
Net gains on investments	**11**	159	–	**159**	24
Net income and net movement in funds		102,695	(1,944)	**100,751**	96,144
Reconciliation of funds					
Total funds brought forward		420,372	5,722	**426,094**	329,951
Total funds carried forward		523,067	3,778	**526,845**	426,094

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

A.R.I.C.D. (CIO)

Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	16		4,560	6,080
Investments	17		2,011	1,853
			6,571	7,933
Current assets				
Debtors	18	28,264		32,738
Cash at bank and in hand		496,510		390,236
		524,774		422,974
Creditors: amounts falling due within one year	19	4,500		4,812
Net current assets			520,274	418,162
Total assets less current liabilities			526,845	426,095
Net assets			526,845	426,095
Funds of the charity				
Restricted funds			3,778	5,722
Unrestricted funds			523,067	420,372
Total charity funds	21		526,845	426,094

These financial statements were approved by the board of trustees and authorised for issue on 19th October 2024, and are signed on behalf of the board by:

Dr S Bloomfield
Trustee

Dr P McAlinden
Trustee

A.R.I.C.D. (CIO)

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Hill Dickson, 50 Fountain Street, Manchester, M2 2AS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	-	25% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations Received	20	**20**	113	113

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Course Income	109,159	**109,159**	90,551	90,551
Royalties Received	58,250	**58,250**	63,168	63,168
	167,409	**167,409**	153,719	153,719

6. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Bank interest receivable	515	–	**515**
Bank interest receivable - Asia	–	56	**56**
Bank interest receivable - Treasurers account	3,614	–	**3,614**
	4,129	56	**4,185**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	107	–	107
Bank interest receivable - Asia	–	13	13
Bank interest receivable - Treasurers account	493	–	493
	600	13	613

7. Other income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Other income Membership & Subscriptions	3,194	**3,194**	5,696	5,696

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Research & Training Activities	31,344	–	**31,344**
Support costs	40,872	–	**40,872**
	72,216	–	**72,216**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Research & Training Activities	25,003	–	25,003
Support costs	38,593	–	38,592
	63,596	–	63,595

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2024**	Total fund 2023
	£	£	**£**	£
Research & Training Activities	31,344	–	**31,344**	25,003
Governance costs	–	40,872	**40,872**	38,592
	31,344	40,872	**72,216**	63,595

10. Other expenditure

	Unrestricted Funds	**Total Funds 2024**	Unrestricted Funds	Total Funds 2023
	£	**£**	£	£
Loss on disposal of tangible fixed assets held for charity's own use	–	–	426	426

11. Net gains on investments

	Unrestricted Funds	**Total Funds 2024**	Unrestricted Funds	Total Funds 2023
	£	**£**	£	£
Gains/(losses) on other investment assets	159	**159**	24	24

12. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	**1,520**	2,027
Loss on disposal of tangible fixed assets	**–**	426

13. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**–**	5,706

14. Staff costs

There was one part-time administrative employee during the year who was not a trustee.

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

During the year a total amount of £11,450 was paid in respect of trustee expenses to 6 trustees.

All Trustees are members of the Association; some have lifetime membership while others pay an annual subscription of £25.

16. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2023 and 31 March 2024	8,307	**8,307**
Depreciation		
At 1 April 2023	2,227	**2,227**
Charge for the year	1,520	**1,520**
At 31 March 2024	3,747	**3,747**
Carrying amount		
At 31 March 2024	4,560	**4,560**
At 31 March 2023	6,080	6,080

17. Investments

	Listed investments £
Cost or valuation	
At 1 April 2023	**1,853**
Additions	**–**
Fair value movements	**158**
At 31 March 2024	**2,011**
Impairment	
At 1 April 2023 and 31 March 2024	
Carrying amount	
At 31 March 2024	**2,011**
At 31 March 2023	1,853

All investments shown above are held at valuation.

Financial assets held at fair value

The fair value of the shareholding is based on the open market share price.

18. Debtors

	2024	2023
	£	£
Trade debtors	**16,803**	14,106
Prepayments and accrued income	**11,461**	17,915
Other debtors	**–**	717
	28,264	32,738

19. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	**4,500**	4,500
Social security and other taxes	**–**	312
	4,500	4,812

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £90 (2023: £193).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	420,372	174,752	(72,216)	159	**523,067**

	At 1 April 2022	Income	Expenditure	Gains and losses	At 31 March 2023
	£	£	£	£	£
General funds	324,242	160,128	(64,022)	24	420,372

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Gains and losses £	**At 31 March 2024 £**
Restricted Fund - Asia Fund	5,722	56	(2,000)	–	**3,778**

	At 1 April 2022 £	Income £	Expenditure £	Gains and losses £	At 31 March 2023 £
Restricted Fund - Asia Fund	5,709	13	–	–	5,722

During the year a sum of £2000 was used to support access to the Griffiths III Video Training Course as part of new Griffiths III training in Asia.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	4,561	–	**4,561**
Investments	2,011	–	**2,011**
Current assets	520,995	3,778	**524,773**
Creditors less than 1 year	(4,500)	–	**(4,500)**
Net assets	523,067	3,778	**526,845**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	6,080	–	6,080
Investments	1,853	–	1,853
Current assets	417,252	5,722	422,974
Creditors less than 1 year	(4,813)	–	(4,813)
Net assets	420,372	5,722	426,094

A.R.I.C.D. (CIO)

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

A.R.I.C.D. (CIO)

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Donations Received	**20**	113
Other trading activities		
Course Income	**109,159**	90,551
Royalties Received	**58,250**	63,168
	167,409	153,719
Investment income		
Bank interest receivable	**515**	107
Bank interest receivable - Asia	**56**	13
Bank interest receivable - Treasurers account	**3,614**	493
	4,185	613
Other income		
Other income Membership & Subscriptions	**3,194**	5,696
Total income	**174,808**	160,141
Expenditure		
Expenditure on charitable activities		
Purchases	**31,344**	25,003
Wages and salaries	**10,196**	13,660
Pension costs	**90**	193
Insurance	**1,167**	1,237
Other establishment	**–**	87
Legal and professional fees	**12,913**	7,886
Other office costs	**11,940**	10,603
Depreciation	**1,520**	2,027
Other interest payable and similar charges	**3,046**	2,899
	72,216	63,595
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	**–**	426
Total expenditure	**74,216**	64,021
Net gains on investments		
Gains/(losses) on other investment assets	**159**	24
Net income	**100,751**	96,144

A.R.I.C.D. (CIO)

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Research & Training Activities		
Activities undertaken directly		
Research & Training Expenses	**31,344**	25,003
Governance costs		
Governance costs - wages/salaries	**10,196**	13,660
Governance costs - pension costs	**90**	193
Governance costs - insurance	**1,167**	1,237
Governance costs - other establishment	**–**	87
Governance costs - accountancy fees	**5,154**	5,706
Governance costs - legal and other professional fees	**4,627**	1,001
Governance costs - costs of trustees' meetings	**3,132**	1,179
Governance costs - other office costs	**11,940**	10,603
Governance costs - depreciation	**1,520**	2,027
Governance costs - bank fees	**3,046**	2,899
	40,872	38,592
Expenditure on charitable activities	**74,216**	63,595

A.R.I.C.D.

England & Wales - Charity number 1161043

Accounts

CHARITY REGISTRATION NUMBER: 1161043

A.R.I.C.D. (CIO)

Unaudited Financial Statements

Year ended

31 March 2023

HENRY MURRAY & CO.
Chartered accountants
23 Church Place
Lurgan
Co. Armagh
BT66 6EY

A.R.I.C.D. (CIO)

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	19
Notes to the detailed statement of financial activities	21

A.R.I.C.D. (CIO)

Trustees' Annual Report

Year ended 31 March 2023

During the year ended 31st March 2023, ARICD operated within the governance and structures of a Chartered Incorporated Organisation (CIO). ARICD was allowed to become a CIO in March 2015 (Registration No: 1161043). Work on the transfer to a CIO was completed in 2022/2023.

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Trustees

Dr P McAlinden, MBBCh, BAO, DCH, DRCOG, DA, MRCGP, FRCPCH, MSc
Dr S Bloomfield BSc Hons, MBChB, MD, FRCPCH, FRCPE, DCH
Dr E Green, BA Hons, MD, FRCPCH, Dip Hlth Mgt
Solange Fernandes Fale Clinical and Health Psychologist; Superior Health Technician Assistant
Professor Louise Stroud B.Cur; BA Hons (Psych); MA (Clin.Psych); D.Phil (Psychology)
Dr Kavitha Gunasuntharam MBBS, FRCPCH, DCH, PgDip. Paediatric Neurodisability
Ms Hilary Lane BA, MA, C.Clin.Psychol. PsSI, AFPsSI
Dr Chinwe Osuchukwu MBBS, DCH, FRCPCH, PgCert.Med.Ed.

Charity number 1161043

Principal Office Hill Dickinson LLP
50 Fountain Street
Manchester
M2 2AS

Independent Examiners Henry Murray & Co Limited
Chartered Accountants & Registered Auditors
23 church Place,
Lurgan
Co Armagh, BT66 6EY

Bankers Lloyds TSB Bank Plc
27-31 White Hart Street
High Wycombe
Bucks, HP11 2HL

Insurers Markel (UK) Limited,
The Markel Building,
49 Leadenhall Street
London, EC3A 2EA

Web Master Andy Moore Creative Services
15 Baroness Road
London
E2 7PW

Statistical Consultants Dr Johan Cronje
Nelson Mandela University (NMU)
Port Elizabeth South Africa

Dr Brian Farragher
Liverpool School of Tropical Medicine
Pembroke Place
LS 5QA

Website Address www.aricd.ac.uk

Facebook page www.facebook.com/griffiths

Follow us on **Twitter@aricd2**

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023. The trustees present the full year accounts in the report for the CIO (Registration No: 1161043) The ARICD charity (Registration No:252115) closed in 2022/2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

Trustees and Principal Officers

The following are in place following the AGM in October 2022

Dr S. Bloomfield - President
Vacancy - Vice President
Hilary Lane - Secretary
Dr P. McAlinden - Treasurer

Dr E Green
Solange Fernandes Fale
Prof. Louise Stroud
Dr Kavitha Gunasuntharam
Dr Chinwe Osuchukwu

Structure, Governance & Management

A Board of Trustees of unpaid members administers the Association. The honorary officers of the Board oversee the day- to - day activities of the Association as 'Holding Trustees' and are responsible to the Board of Trustees for the overall administration of the Association. The post of Vice President is vacant since the last AGM but posts of Treasurer and Secretary were filled so there are three officers.

a) Committees

The main Association committees are:

- Training Education and Equipment Committee
- Research Committee
- IT/ website Committee

Each committee reports to the Board of Trustees, which approves major decisions and has overall responsibility for all the Association's activities. A Griffiths Scales Board of ARICD Officers and test development team members continued to provide a focus for discussion between ARICD and Hogrefe UK, the publishers of Griffiths III and GDS-C. The Griffiths Scales Board reports to the Board of Trustees.

b) Trustee selection, appointment and competence

The Trustees are elected at the Annual General Meeting by members of the Association from amongst their number, following submission of nominations prior to the meeting.

According to the CIO Constitution, the minimum number of Trustees is 6, the maximum is 12 which shall include all officers. In addition, the Trustees can nominate 3 further charity trustees having the requisite skills to further the objects of the CIO.

At every AGM one third of the charity trustees shall retire from office, but in the best interests of the CIO, maintaining the 3year term of Officers and also ensuring not all Officers or Trustees retire at the same time. The trustees to retire by rotation shall be those who have been longest in office. Vacancies so arising may be filled by the decisions of the members at the AGM.

The Board of Trustees monitors its membership to ensure an adequate level of skills and expertise relating to the different areas of the Association's activities, as well as maintaining a balance between medical practitioners and psychologists. Representatives from different areas of the world where the Griffiths Scales are used, are encouraged. The officers are constantly alert to identify potential new members with appropriate background and skills to replace retiring members and fill other vacancies.

New Trustees receive individual tuition from the Officers and current Trustees to acquaint them with the Association's aims and activities, policies and practices, management and governance. Regular updates are provided to all Trustees, via committee meetings and through the website. In addition, Holding Trustees (Officers of the Association) are informed of their responsibilities under charity law with particular reference to Charity Commission guidance publications. Training opportunities are linked with regular reviews of strategy and objectives.

The Annual General meeting took place in October 2022. Only one new Trustees came forward and three stepped down so a number of Trustees stayed on for a further year beyond their term to help keep sufficient numbers. The three officers continued their appointment.

c) Trust Deed

The governing instrument for the CIO charity No 1161043 is the CIO Constitution for ARICD which was approved by the Charity Commission in March 2015. This contains the purpose and constitution of ARICD.

Objectives, Benefits & Activities

a) Objectives

The aims of the Association are:

1. To promote and maintain standards of work in the diagnostic testing of babies and young children using the Griffiths scales.
2. To foster studies and research designed to increase knowledge and understanding of mental development problems in very young children.
3. To organise meetings for the exchange of ideas and the furtherance of activities designed to help both typically and atypically developing children of all groups

b) Benefits

1. Public benefit to children's health by ensuring that the Griffiths Mental Development Scales remain up to date and valid for their application in the country of use.
2. Public benefit by education to Tutors and other health professionals in the field of child development and disability. Tutors' meetings are restricted to Tutors but educational meetings are open to all relevant professionals.
3. Public benefit by education, by fostering studies and research with maintenance of the validity of the Griffiths Mental Development Scales through courses and study days.

c) Activities

The Association fulfils its objectives through three main activities:

1. The maintenance of the relevance of the Griffiths Scales to today's children by constant research to re-standardise the Scales and investigate their relevance against appropriate normative populations.
2. Regular educational opportunities are offered to the Tutors of the Scales. Support and advice are provided in the running of Courses to train successive generations of paediatricians and psychologists in child development, and the use of the Scales in particular, in many parts of the world.
3. An International Scientific Meeting and other educational meetings/workshops take place with lecturers of internationally high standard to foster understanding of child development. Participants attend from many parts of the world.

Activities during 2022-2023:

a) In March 2015, ARICD was allowed to become a Chartered Incorporated Organisation (CIO) Registration No: 1161043. Work on the complete transfer to a CIO from the ARICD Association (Registration No: 252115) continued during the following years with the aim to transfer to the new charity structures completely as soon as possible. While this was happening ARICD operated under the new structures of the CIO. In the years 2021/2022 all the bank accounts linked with the old ARICD Association charity (Registration No: 252115) were closed with the transfer of all remaining funds to the bank accounts of the CIO (Registration No: 1161043). Following the guidelines of the Charity Commission for England and Wales, with whom we are registered, the Trustees asked for members approval for closure of the old charity at the AGM October 7th 2022. Members approved closure of ARICD Association charity (Registration No: 252115).

b) All activities of ARICD and Griffiths Scales users worldwide continue to be impacted by the previous Covid-19 pandemic and accordingly many adjustments needed to be made including having the majority of Board and Committee meetings take place virtually. Despite this, it has been a very active and productive year.

c) Professor Louise Stroud of Nelson Mandela University South Africa continues to lead further development work on the Griffiths III Scales together with her team and the Griffiths Scales Board. It was agreed that a firm date and detailed plan for the next edition of the Griffiths Scales was inappropriate whilst children's development was showing a depression of normal findings since the Covid 19 pandemic. Other work continued
however in expanding the use of Griffiths III.

d) In response to requests from clinicians, work commenced in 2022 for a short form of the Griffiths III Scales – The Development Gauge. This work is led by Professor Stroud and the team including Johan Cronje. Much development work took place, and a draft version will go out for pilot testing in summer 2023. The Development Gauge will be used by registered Griffiths III users to highlight those children who need to progress to a full assessment.

e) The Research Committee is chaired by Dr Green, she and Professor Stroud continue to work towards obtaining EFPA accreditation for Griffiths III which is in its final stages. Four posters were accepted and presented at the RCPCH Conference in Liverpool. Dr Paula McAlinden, Dr Kavitha Gunasuntharam and Dr Patrick Fernandez were in attendance. A number of research papers were published including "Green, E.M. and Stroud, L.A. (2023) *Reporting Children's Development below the Test Floor: Looking Back and Forth to Describe Individual Strengths and Needs.* Health, 15, 122-133"

f) Work also contributing to EFPA accreditation includes presentations at the World

g) Psychology Forum in Prague with Professor Stroud being invited to chair a Symposium at the 32nd International Congress of Psychology to be held 19-24 July, Prague, Czech Republic with the title: *The 21st century child, assessment and the Griffiths III: Does it work or not?* This was led by Professor Stroud with a number of ARICD participants contributing. This was postponed from 2021 and took place in July 2022 and was very well received

h) In November 2022 Ms Hilary Lane and Dr Paula McAlinden lead a symposium in Elche Spain, at the Aitana 8th International Congress of Clinical and Health Psychologists in Children and Adolescents entitled "*Developmental Assessment – Lessons Learnt During the Covid 19 Pandemic.*" Dr Johan Cronje and Ms Iolanda Gill presented papers virtually as part of the symposium.

i) Work was completed on a book to be published through Hogrefe Publishing title: "*Griffiths III: A Case Study Book for Practitioners*". There are two sections, the first around issues of testing and the second, a section of relevant case studies. This was submitted in spring 2022 and published in the autumn of 2022.

j) The work on verbal script translation into Chichewa for research in Malawi and an Estonian script were completed. There is on-going work for script translations in Greece, Indonesia, the Philippines, Israel and French Canada as well as in Pakistan (Urdu and Sindi) and Tanzania (Swahili).

k) The Research Committee completed work on the policy for Protecting ARICD Intellectual Property Assets and Managing Risk Policy plus an Assignment of Copyright Deed. This has now been signed by those contributing materials to the development of the Griffiths III Scales.

l) The IT/Website Committee chaired by Dr Okamoto continued to be very busy. The website was redesigned to make it more appealing and user friendly with a MegaMenu for access by registered users, members and tutors as well as the public page. It now has 3600 accounts an annual increase of 440. Content is regularly updated, and meetings continue to be booked through the website. New registrants must consent to a privacy policy.

There are 326 members of ARICD (annual, 5 year and lifetime). Mailchimp is used for mail shots which are now used to keep members and users up to date. The Association's website, Facebook and Twitter pages continue to provide an effective and interactive means of communication with members, tutors and the general public. A Facebook group for Registered Users has 92 participants. The Tutor group has 26 members. Google Analytics provided analysis during the year. The website continues to be accessed on a daily basis and from many parts of the world. ARICD member newsletter no: 9 was sent to members in the 4th quarter. A Registered user newsletter is proposed for June.

m) A Data Policy Task Group was set up with members of IT/Website and some members of other committees to develop the Data Storage Security Policy and Procedures. This work continues.

n) A proposal to use The Trust Governor system for meeting management and document storage was previously accepted and has now been implemented. This is a major and very positive change for running meetings and collation and storage of documents. It has improved the way we work.

o) Video conferencing continued to be used extensively for meetings including a very successful use of webinar for the Autumn Educational Meeting 2022 and a Tutor webinar in March 2023. Further webinar options are being explored for further virtual meetings

p) including educational meetings. Vimeo Plus cloud storage now used for video training material.

q) The Training Education and Equipment Committee (TEEC) chaired by Dr McAlinden has continued to work on updating educational materials. The original Part I e-learning module version 3 and the Part II Video Module were combined into a joint e-learning module the Griffiths III Video Training Course which went live in September 2022. User feedback has been generally very positive, Most participants now do the Video Training Course followed by a 2-day Practical course. The Video Training Course is now also available as a refresher course for existing registered Griffiths III users. Some further changes are being made in response to feedback, but overall users have found the new training materials very helpful.

r) As Covid -19 restrictions were relaxed increased Griffiths III training courses, took place around the world in many places including in the UK (London, Oxford, Oldham, Edinburgh), Ireland (Dublin, Galway, Cork, Tipperary, Mayo, Limerick) Israel, Portugal (Lisbon, Porto, Coimbra), India and in Australia – (Newcastle, Liverpool, Perth, Brisbane, Sydney, Adelaide and Tasmania), New Zealand, Philippines and Indonesia. 39 Griffiths III Practical Courses were held, and 332 new users were trained.

While some virtual practical courses had been held during Covid, most of these are now face-to-face again. Tutors, from areas with well -established training courses, have helped support new courses around the world. Further enquiries for training have been received from areas carrying out research (see above) as well as Indonesia and Greece. There are now 2383 Griffiths III users worldwide.

s) There has been ongoing dialogue with psychologists from KIND at the Karolinska Institute in Stockholm who are collaborating in developing a Griffiths III training package as a part of their suite of training materials for psychologists in Sweden where there is a complete Griffiths III translation.

t) Work is completed on GDS-C, the validated and translated GMDS-ER scales for China. Training continues in China where there are now a number of approved tutors and increase in user numbers. As everywhere, their training programme was severely affected by the pandemic. They continue to use their newly developed online e-learning module. As everywhere, training was reduced in 2022 but 181 new GDS-C users were trained with another 137 still in the process

u) There continues to be dialogue between LIH, the distribution and training organisation in China, and ARICD with meetings twice yearly. Links need to be strengthened between ARICD and the academics and paediatricians who are the users in China.

v) ARICD continues to meet regularly with Hogrefe at the Griffiths Scales Board, chaired by Dr Green, and growth of Griffiths III is fairly healthy worldwide particularly in Italy and Sweden as well as Australia. A webinar about the Griffiths III Scales, hosted by Hogrefe with members of ARICD contributing, took place in September 2022.

w) We continue to work with Hogrefe UK based in Oxford and with Pam Becker general manager and her team. Minor equipment issues have been addressed.

x) Appointment of Tutors continues to be monitored by the training committee with a clear pathway to become approved and numbers are expanding worldwide although more are needed. Eleven new tutor certificates were issued with a further 11 new tutors nearing completion.

y) A Tutor workshop to present and discuss the tutor training pathway and new resources.

z) took place in February 2023 with 26 attendees. Feedback was very positive and there were requests that this be repeated at least annually.

aa) A Tutor Google Group continued communication between Tutors across the world.

bb) The 2022 ARICD Virtual Educational Meeting "Using the 7 C's – From Context to Conclusion – To enhance your Griffiths III Assessment" was held on 7th October. Professor Louise Stroud was the keynote speaker with her presentation "The Art of the Science of Authentic Child Assessment using the Griffiths III." Many thanks to the other presenters Dr Johan Cronje, South Africa, Dr Andrew Marshall, New Zealand, Dr Ezhilmangai Pooorani, India and Sylvia Lanfranchi, Italy for their interesting insights. Many thanks to Ms Hilary Lane for organising this.

Financial Review

The Association is reliant on its royalty income, together with its income from sales of tutorial materials, books and videos, conference fees and members' subscriptions and investment income.

Reserves Policy

The Trustees aim to maintain free reserves in unrestricted funds at a level that equates to at least 6 months unrestricted expenditure. The Trustees consider that this level will provide sufficient funds to support research and ensure there are also sufficient funds available to cover support and governance costs.

Charity Commission Governance Code

Guidelines have been produced to enable charities to ensure they are following their aims with due diligence. They are not a legal or regulatory requirement (this should already be in place) but it sets out 7 principles which are deliberately aspirational and are a tool aiming towards continuous improvement of the charity.

1. Organisational purpose – These are clearly stated in our Objects, Benefits and Activities as above and continue to be our guiding principles. Our Strategy days in 2019 helped us re-focus on this.
2. Leadership – We have a clear structure of committees and chairs. The challenge is to recruit from new members of ARICD to keep membership of committees up to full complement with those who have appropriate skills. A Schedule of Delegation is now in place
3. Integrity – We require all new trustees to sign a declaration that they have no previous actions or conflicts of interest which would bar them from office
4. Decision making, risk and control – we have a committee structure with all reporting to the Trustee Board for final decisions where appropriate. We have a risk register which is updated every 6 months and work-plan which is in process of being updated. We have both an accountant and lawyer for our organisation who are available and responsive. We have worked towards data protection compliance with a privacy policy and management of data.
5. Board effectiveness – we have reporting structures in place to help make decisions, with a hard-working group. The Board of Trustees, chaired by the President, meets at least quarterly and are in regular contact. We realise, however, all members of committees have constraints on their time and are worldwide. Electronic communication has helped including the implementation of the Trust Governor system for meeting management.
6. Diversity – ARICD has worldwide membership and we are endeavouring to include a wider group into the Trustee Board and committee membership
7. Openness and Accountability – all minutes are available to members and accounts are transparent

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Performance compared to last year's plans

a) Work on the main priorities: Training courses for Griffiths III and to raise the profile of ARICD and the Griffith Scales worldwide, and update training materials in current circumstances.
b) Courses for training in the Griffiths III Scales have increased in a variety of forms in many parts of the world, despite the previous pandemic.
c) Our financial base is reasonably secure for the future to ensure we have sufficient reserves to meet our running costs and to build capacity for future research and development of Griffiths IV. We have relatively stable royalties from Griffiths III kits and manuals, but we will continue to monitor. There is good income from training courses.
d) Online Resources continue to be developed for Griffiths III Users.
e) A number of papers have been published and there have been presentations at international meetings to help support EFPA application.
f) Griffiths III script has been translated into Chichewa
g) The book with the title "Griffiths III: A Case Study Book for Practitioners" has been published by Hogrefe.

Plans for Future Periods for ARICD number 1161043 (CIO)

- To increasingly secure a financial base which can support the forthcoming standardisations and worthy research avenues into children's development.
- To complete the last stages of preparation for accreditation of Griffiths III Scales by the EFPA.
- To continue making appropriate arrangements for the translation and validation of Griffiths III in other countries.
- Ensure we are working to the new Charity Commission Governance Code
- To continue to develop a Strategic Plan for ARICD
- Strategic Plan including administrative/bookkeeping support and policies
- Complete policy development
- To look at innovative ways to further the use of Griffiths III
- To continue to be responsive to educational and training needs of Griffiths users worldwide and develop appropriate training materials

Insurance

The Trustees are covered by technical insurance to protect them from any liability assumed by their duties for the Charity which is allowed under The Charities Act 2006.

Trustees' Responsibilities

Charity law requires the Trustees to prepare the financial statements for each financial year, which gives a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the Trustees are required to:

a. Select suitable accounting policies and then apply them consistently;
b. Make judgements and estimates that are reasonable and prudent;
c. State whether the Statement of Recommended Practice, Accounting by Charities and the Financial Reporting Standard for Smaller Entities have been followed subject to any material departures disclosed and explained in the financial statements;
d. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

Association for Research in Infant and Child Development

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2006, the Charity (Accounts and Reports) Regulations and the provisions of the CIO Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to auditors

We, the Trustees of the charity who held office at the date of approval of these financial statements, as set out above, each confirm so far as we are aware, that:

- there is no relevant audit information of which the charity's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information

This report was approved by the Trustees on the 6th October 2023

Signed on behalf of the trustees

Sue Bloomfield

Dr Sue Bloomfield

A.R.I.C.D. (CIO)

Independent Examiner's Report to the Trustees of A.R.I.C.D. (CIO)

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of A.R.I.C.D. (CIO) ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Peter Gogarty FCA, Chartered Accountant
For and on behalf of
Henry Murray & Co Ltd
Independent Examiner
23 Church Place
Lurgan
Co. Armagh
BT66 6EY

6th October 2023

A.R.I.C.D. (CIO)

Statement of Financial Activities

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	**4**	113	–	**113**	66
Other trading activities	**5**	153,719	–	**153,719**	115,023
Investment income	**6**	600	13	**613**	44
Other income	**7**	5,696	–	**5,696**	8,338
Total income		160,128	13	**160,141**	123,471
Expenditure					
Expenditure on charitable activities	**8,9**	63,596	–	**63,595**	52,952
Other expenditure	**10**	426	–	**426**	–
Total expenditure		64,022	–	**64,021**	52,952
Net gains on investments	**11**	24	–	**24**	176
Net income and net movement in funds		96,130	13	**96,144**	70,695
Reconciliation of funds					
Total funds brought forward		324,242	5,709	**329,951**	259,255
Total funds carried forward		420,372	5,722	**426,094**	329,950

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 17 form part of these financial statements.

A.R.I.C.D. (CIO)

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	16		6,080	488
Investments	17		1,853	1,829
			7,933	2,317
Current assets				
Debtors	18	32,738		21,579
Cash at bank and in hand		390,236		310,807
		422,974		332,386
Creditors: amounts falling due within one year	19	4,812		4,753
Net current assets			418,162	327,633
Total assets less current liabilities			426,095	329,950
Net assets			426,095	329,950
Funds of the charity				
Restricted funds			5,722	5,696
Unrestricted funds			420,372	324,254
Total charity funds	21		426,094	329,950

These financial statements were approved by the board of trustees and authorised for issue on 6th October 2023, and are signed on behalf of the board by:

Dr S Bloomfield
Trustee

Dr P McAlinden
Trustee

The notes on pages 8 to 17 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 8 Granby Road, Edinburgh, EH16 5NL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	-	25% reducing balance

Investments

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at

cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations Received	113	**113**	66	66

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Course Income	90,551	**90,551**	50,564	50,564
Royalties Received	63,168	**63,168**	64,459	64,459
	153,719	**153,719**	115,023	115,023

6. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Income from investment properties	–	–	–
Bank interest receivable	107	–	**107**
Bank interest receivable - Asia	–	13	**13**
Bank interest receivable - Treasurers account	493	–	**493**
	600	13	**613**

6. Investment income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from investment properties	22	–	22
Bank interest receivable	5	–	5
Bank interest receivable - Asia	–	1	1
Bank interest receivable - Treasurers account	16	–	16
	43	1	44

7. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Other income Membership & Subscriptions	5,696	**5,696**	8,338	8,338

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Research & Training Activities	25,003	**25,003**	22,574	22,574
Support costs	38,593	**38,592**	30,378	30,378
	63,596	**63,595**	52,952	52,952

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Research & Training Activities	25,003	–	**25,003**	22,574
Governance costs	–	38,592	**38,592**	30,378
	25,003	38,592	**63,595**	52,952

10. Other expenditure

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Loss on disposal of tangible fixed assets held for charity's own use	426	**426**	–	–

11. Net gains on investments

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Gains/(losses) on other investment assets	24	**24**	176	176

12. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	**2,027**	163
Loss on disposal of tangible fixed assets	**426**	–

13. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**5,706**	4,340

14. Staff costs

There was one part-time administrative employee who started during the year.

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

During the year there were eight trustees and the total reimbursement of expenses for travel, accommodation and general admin costs during the year was in the amount of £13,953 (2022: £11,713)

All Trustees are members of the Association; some have lifetime membership while others pay an annual subscription of £25.

16. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2022	831	**831**
Additions	8,044	**8,044**
Disposals	(568)	**(568)**
At 31 March 2023	8,307	**8,307**
Depreciation		
At 1 April 2022	343	**343**
Charge for the year	2,027	**2,027**
Disposals	(143)	**(143)**
At 31 March 2023	2,227	**2,227**
Carrying amount		
At 31 March 2023	6,080	**6,080**
At 31 March 2022	488	488

17. Investments

	Listed investments £
Cost or valuation	
At 1 April 2022	**1,829**
Additions	**–**
Fair value movements	**24**
At 31 March 2023	**1,853**
Impairment	
At 1 April 2022 and 31 March 2023	
Carrying amount	
At 31 March 2023	**1,853**
At 31 March 2022	1,829

All investments shown above are held at valuation.

Financial assets held at fair value

The fair value of the shareholding is based on the open market share price.

18. Debtors

	2023	2022
	£	£
Trade debtors	**14,106**	14,384
Prepayments and accrued income	**17,915**	6,966
Other debtors - ARICD Assoc - Unrestricted	**97**	229
Other debtors	**717**	–
	32,835	21,579

19. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	**4,500**	4,500
Social security and other taxes	**312**	253
	4,812	4,753

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £193 (2022: £122).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Gains and losses	**At 31 March 2023**
	£	£	£	£	**£**
General funds	324,242	160,128	(64,022)	24	**420,372**

	At 1 April 2021	Income	Expenditure	Gains and losses	At 31 March 2022
	£	£	£	£	£
General funds	253,560	123,470	(52,952)	176	324,254

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Gains and losses £	**At 31 March 2023 £**
Restricted Fund - Asia Fund	5,709	13	–	–	**5,722**

	At 1 April 2021 £	Income £	Expenditure £	Gains and losses £	At 31 March 2022 £
Restricted Fund - Asia Fund	5,695	1	–	–	5,696

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	6,080	–	**6,080**
Investments	1,853	–	**1,853**
Current assets	417,252	5,722	**422,974**
Creditors less than 1 year	(4,813)	–	**(4,813)**
Net assets	420,372	5,722	**426,094**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	489	–	489
Investments	1,829	–	1,829
Current assets	326,690	5,696	332,386
Creditors less than 1 year	(4,753)	–	(4,753)
Net assets	324,255	5,696	329,951

A.R.I.C.D. (CIO)

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

A.R.I.C.D. (CIO)

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations Received	**113**	66
Other trading activities		
Course Income	**90,551**	50,564
Royalties Received	**63,168**	64,459
	153,719	115,023
Investment income		
Income from investment properties	**–**	22
Bank interest receivable	**107**	5
Bank interest receivable - Asia	**13**	1
Bank interest receivable - Treasurers account	**493**	16
	613	44
Other Income		
Other income Membership & Subscriptions	**5,696**	8,338
Total Income	**160,141**	123,471
Expenditure		
Expenditure on charitable activities		
Purchases	**25,003**	22,574
Wages and salaries	**13,660**	9,669
Pension costs	**193**	122
Insurance	**1,237**	940
Other establishment	**87**	199
Legal and professional fees	**7,886**	6,530
Other office costs	**10,603**	11,045
Depreciation	**2,027**	163
Other interest payable and similar charges	**2,899**	1,710
	63,595	52,952
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	**426**	–
Total expenditure	**64,021**	52,952

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Net gains on investments		
Gains/(losses) on other investment assets	**24**	176
Net income	**96,144**	70,695

A.R.I.C.D. (CIO)

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Research & Training Activities		
Activities undertaken directly		
Research & Training Expenses	**25,003**	22,574
Governance costs		
Governance costs - wages/salaries	**13,660**	9,669
Governance costs - pension costs	**193**	122
Governance costs - insurance	**1,237**	940
Governance costs - other establishment	**87**	199
Governance costs - accountancy fees	**5,706**	4,340
Governance costs - legal and other professional fees	**1,001**	1,402
Governance costs - costs of trustees' meetings	**1,179**	788
Governance costs - other office costs	**10,603**	11,045
Governance costs - depreciation	**2,027**	163
Governance costs - bank fees	**2,899**	1,710
	38,592	30,378
Expenditure on charitable activities	**63,595**	52,952

A.R.I.C.D.

England & Wales - Charity number 1161043

Accounts

CHARITY REGISTRATION NUMBER: 1161043

A.R.I.C.D. (CIO)

Unaudited Financial Statements

Year ended

31 March 2022

HENRY MURRAY & CO.
Chartered accountants
23 Church Place
Lurgan
Co. Armagh
BT66 6EY

A.R.I.C.D. (CIO)

Financial Statements

Year ended 31 March 2022

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	10
Statement of financial activities	11
Statement of financial position	12
Notes to the financial statements	13
The following pages do not form part of the financial statements	
Detailed statement of financial activities	23
Notes to the detailed statement of financial activities	24

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022. The trustees present the full year accounts under the report for the CIO (Registration No: 1161043) The ARICD charity (Registration No:252115) is not yet closed. A zero return will be given for this period for the ARICD charity (Registration No: 252115).

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

Trustees and Principal Officers

The following are in place following the AGM in October 2021

Dr S. Bloomfield President
Vacancy Vice President
Hilary Lane Secretary
Dr P. McAlinden Treasurer

Dr E Green
Dr Emi Okamoto
Mrs Karen Gee
Solange Fernandes Fale
Prof. Louise Stroud
Dr Kavitha Gunasuntharam
Dr Ruth Paradice

Structure, Governance & Management

A Board of Trustees of unpaid members administers the Association. The honorary officers of the Board oversee the day- to - day activities of the Association as 'Holding Trustees' and are responsible to the Board of Trustees for the overall administration of the Association. The post of Vice President is vacant since the last AGM but posts of Treasurer and Secretary were filled so there are three officers.

a) Committees

The main Association committees are:

- Training Education and Equipment Committee
- Research Committee
- IT/ website Committee
- Governance Committee

Each committee reports to the Board of Trustees, which approves major decisions and has overall responsibility for all the Association's activities. A Griffiths Scales Board of ARICD Officers and test development team members continued to provide a focus for discussion between ARICD and Hogrefe UK, the publishers of Griffiths III and GDS-C. The Griffiths Scales Board reports to the Board of Trustees.

b) Trustee selection, appointment and competence

The Trustees are elected at the Annual General Meeting by members of the Association from amongst their number, following submission of nominations prior to the meeting.

According to the CIO Constitution, the minimum number of Trustees is 6, the maximum is 12 which shall include all officers. In addition, the Trustees can nominate 3 further charity trustees having the requisite skills to further the objects of the CIO.

At every AGM one third of the charity trustees shall retire from office, but in the best interests of the CIO, maintaining the 3year term of Officers and also ensuring not all Officers or Trustees retire at the same time. The trustees to retire by rotation shall be those who have been longest in office. Vacancies so arising may be filled by the decisions of the members at the AGM.

The Board of Trustees monitors its membership to ensure an adequate level of skills and expertise relating to the different areas of the Association's activities, as well as maintaining a balance between medical practitioners and psychologists. Representatives of different areas of the world where the Griffiths Scales are used, are encouraged. The officers are constantly alert to identify potential new members with appropriate background and skills to replace retiring members and fill other vacancies.

New Trustees receive individual tuition from the Officers and current Trustees to acquaint them with the Association's aims and activities, policies and practices, management and governance. Regular updates are provided to all Trustees, via committee meetings and through the website. In addition, Holding Trustees (Officers of the Association) are informed of their responsibilities under charity law with particular reference to Charity Commission guidance publications. Training opportunities are linked with regular reviews of strategy and objectives.

The Annual General meeting took place in October 2021. No new Trustees came forward so two Trustees stayed on for a further year beyond their term to help keep sufficient numbers. One Trustee had resigned in July 2021. Three officers were appointed.

c) Trust Deed

The governing instrument for the CIO charity No 1161043 is the CIO Constitution for ARICD which was approved by the Charity Commission in March 2015. This contains the purpose and constitution of ARICD.

Objectives, Benefits & Activities

a) Objectives

The aims of the Association are:

1. To promote and maintain standards of work in the diagnostic testing of babies and young children using the Griffiths scales.
2. To foster studies and research designed to increase knowledge and understanding of mental development problems in very young children.
3. To organise meetings for the exchange of ideas and the furtherance of activities designed to help both typically and atypically developing children of all groups

b) Benefits

1. Public benefit to children's health by ensuring that the Griffiths Mental Development Scales remain up to date and valid for their application in the country of use.
2. Public benefit by education to Tutors and other health professionals in the field of child development and disability. Tutors' meetings are restricted to Tutors but educational meetings are open to all relevant professionals.
3. Public benefit by education, by fostering studies and research with maintenance of the validity of the Griffiths Mental Development Scales through courses and study days.

c) Activities

The Association fulfils its objectives through three main activities:

1. The maintenance of the relevance of the Griffiths Scales to today's children by constant research to re-standardise the Scales and investigate their relevance against appropriate normative populations.
2. Regular educational opportunities are offered to the Tutors of the Scales. Support and advice are provided in the running of Courses to train successive generations of paediatricians and psychologists in child development, and the use of the Scales in particular, in many parts of the world.
3. An International Scientific Meeting and other educational meetings/workshops take place with lecturers of internationally high standard to foster understanding of child development. Participants attend from many parts of the world.

Activities during 2021-2022:

a) All activities of ARICD and Griffiths Scales users worldwide have been impacted significantly by the on-going Covid-19 pandemic and accordingly many adjustments needed to be made including having the majority of Board and Committee meetings take place virtually. Despite this, it has been a very active and productive year.

b) Professor Louise Stroud of Nelson Mandela University South Africa, continues to lead further work on the Griffiths III scales together with her team and the Griffiths Scales Board. A number of papers have been submitted, and three have been published in peer reviewed journals. Further statistical work has been completed including item gradient, basal and ceiling estimation.

c) The Research Committee is chaired by Dr Green, she and Professor Stroud continue to work towards obtaining EFPA accreditation for Griffiths III. A review report of what further is needed has been completed. A Griffiths III Manual Part II Supplement: Evidence of significance: Base rates, sub-scale performance and when use of GDQ is in appropriate was published in 2021 for use by all users. Many thanks to Johan Cronje, Karen and Michael Gee and Matteo Cianaleoni for work on base rates. Griffiths III Technical Report looking at the test's validity and reliability compiled by Johan Cronje was Published in 2021.

d) Work also contributing to EFPA accreditation includes presentations at the World Psychology Forum in Prague with Professor Stroud being invited to chair a Symposium at the 32nd International Congress of Psychology to be held 19-24 July, Prague, Czech Republic with the title: *The 21st century child, assessment and the Griffiths III: Does it work or not?* This was led by Professor Stroud with a number of ARICD participants contributing.

In May 2021 Dr Paula McAlinden made a presentation entitled: *Child Development and Assessment: Input before and after Publication of Griffiths III* at the World Congress of Nursing Education and Practice in Barcelona.

e) Work was completed on a book to be published through Hogrefe Publishing title: "*Griffiths III: A Case Study Book for Practitioners*". There are two sections, the first around issues of testing and the second, a section of relevant case studies. This was submitted in spring 2022 and publication will be in summer 2022.

f) There is on-going work on verbal script translation into Chichewa for research in Malawi and also into Swiss German and German for research with the University of Zurich and the Larsson Rosenquist Foundation Centre for Neurodevelopment, Growth and Nutrition of the New-born. Estonian script is in process and there is the possibility of Greek translation.

g) We must acknowledge the accolade given to Dr Elizabeth Green when, at the latter end of 2021, she was nominated for the "Eminent Scientist of the Year-2021" International Award of The International Research and Recreation Promotion Council (IRPC) for her academic commitments, research excellence and innovations in the field of Science and Medicine. The initial nomination was based on her research work '*Child development assessment: Practitioner input in the revision for Griffiths III*', Child: Care, Health and Development, November 20. A compilation of her body of work will appear on their website. Many congratulations.

h) The Research Committee started work on the policy for Protecting ARICD Intellectual Property Assets and Managing Risk Policy plus an Assignment of Copyright document to be taken to the Trustee Board for approval in the next year.

i) The Governance Committee, chaired by Mrs Karen Gee had an extremely busy and productive year. Work built upon the previous Governance work which included the development of the ARICD Mission, Vision and Values, our ARICD Corporate Structure and Direction of Responsibilities Diagram, a Succession Planning Document, and the Strategic Plan.

j) During the year work continued on a Schedule of Delegation Document which incorporated a level of decision making for Trustees and Committee Members. To assist thinking about whether committees should refer-on certain decisions to Trustees, a Decision-Making Tree for committees was developed. Both documents were signed off as complete.

k) A list of possible policy categories as per the ARICD strategic plan and objectives was also developed and presented to the Board of Trustees for approval. Terms of References for Officers, Trustees, and the role descriptions for President and Vice President were approved by the Trustees. Terms of reference for the Research Committee, the IT/Web Committee and Training, Education and Equipment Committee have also been approved as has the IT/Web Decision making tree.

l) Anti-Fraud and Human Relations policies have been approved. Work is continuing on the Maintaining and Protecting Financial Stability policy. The policy for Protecting ARICD Intellectual Property Assets and Managing Risk Policy plus an Assignment of Copyright document was demitted to the Research Committee.

m) There are still some outstanding governance issues to be resolved, including Succession Planning but most of the work of the Governance Committee was completed by the end of 2021, therefore the committee came to a close with the work continuing with a Risk management group comprising a small number of Trustees. Many thanks to the members of the Governance Committee for their sterling work.

n) The IT/Website Committee chaired by Dr Okamoto continued to be very busy. The website now has 3600 accounts an annual increase of 440. Courses (Part I and Part II video module – see under Training Education and Equipment Committee - TEEC) and meetings continue to be booked through the website. New registrants must consent to a privacy policy.

There are now 1867 Griffiths III users worldwide with 225 new users this year. There are 326 members of ARICD (annual, 5 year and lifetime). Mailchimp is used for mail shots which are now used to keep members and users up to date. The Association's website, Facebook and Twitter pages continued to provide an effective and interactive means of communication with members, tutors and the general public. A Facebook group for Registered users opened with 25 participants so far. Google Analytics provided analysis during the year. The website continues to be accessed on a daily basis and from many parts of the world. ARICD member newsletter no: 7 was sent to members in the 4th quarter. Registered user newsletter is proposed for June.

o) A Data Policy Task Group was set up with members of IT/Website and some members of other committees to develop the Data Storage and Security Policy and Procedures. Three documents are ready for approval: Document management, Personal Information management and Internet security.

p) A website review is in the process by the IT/Website Committee and by the TEEC for the pages related to Training.

q) A proposal to use The Trust Governor system for meeting management and document storage was accepted and has now been implemented. This is a major and very positive change for running meetings and collation and storage of documents. It has improved the way we work.

r) Video conferencing continued to be used extensively for meetings due to Covid-19 including a very successful use of webinar for the Autumn 2021 ISM. Further webinar options are being explored for further virtual meetings including educational meetings. Vimeo Plus cloud storage now used for video training material.

s) The Training Education and Equipment Committee (TEEC) chaired by Dr McAlinden has been working on updating educational materials. The Part I e-learning module version 3 which now contains demonstration video clips as well as updated more interactive material went live late spring 2020. User feedback has been generally very positive, some changes have been made in response to feedback suggestions.

t) The Part II video module, which was launched in January 2021, and was developed in response to the pandemic to replace the whole first day of a three - day practical course (using voice over of lectures, video clip demonstration and full assessments with practical scoring.), continued to be used throughout the year. Feedback has been largely very positive from new users and tutors as participants seem better prepared for the practical course which can now be two days.

u) Following this, three options became available for Part II training for use depending on local circumstances due to the pandemic 1. Three - day face to face training as previously with local Covid-19 guidelines in place, 2. A two -day face to face course with local guidelines in place with new users completing the Part II video module prior to the course. 3. As in (2) but attending the two - day course virtually and then completing a video assessment of a child to be assessed by their tutor.

v) Despite Covid -19, 31 Griffiths III Courses and training took place around the world in some form in many places including in the UK (London, Oxford, Oldham, Belfast), Ireland (Dublin, Kerry, Limerick) Israel, Portugal (Lisbon, Porto, Coimbra), India and in Australia

– (Newcastle, Liverpool, Perth, Brisbane, Sydney and Hobart), Dubai, Kuwait and Estonia. Some have been entirely face -to- face, some have been hybrid to support remote trainees (Malaysia and Indonesia) and one was entirely virtual (Estonia). Tutors, from areas with well -established training, have helped support new courses around the world. Further enquiries for training have been received from areas carrying out research (see above) as well as Indonesia and Greece. There are now 1867 Griffiths III users worldwide with 225 new users this year.

w) Work is completed on GDS-C, the validated and translated GMDS-ER scales for China. Training continues in China where there are now a number of approved tutors and increase in user numbers. As everywhere, their training programme was severely affected by the pandemic. They continue to use their newly developed online e-learning module. As everywhere, training was reduced in 2021 but 181 new GDS-C users were trained with another 137 still in the process.

x) There continues to be dialogue between LIH, the distribution and training organisation in China, and ARICD with meetings twice yearly. Links need to be strengthened between ARICD and the academics and paediatricians who are the users in China.

y) ARICD continues to meet regularly with Hogrefe at the Griffiths Scales Board, chaired by Dr Green, and growth of Griffiths III is fairly healthy worldwide particularly Italy and Sweden as well as Australia.

z) We continue to work with Hogrefe UK based in Oxford and Pam Becker general manager and her team. Griffiths III Technical Report and A Griffiths III Manual Part II Supplement: Evidence of significance: Base rates, sub-scale performance and when use of GDQ is in appropriate were both published in 2021. Minor equipment issues have been addressed.

aa) Appointment of Tutors continued to be monitored by the training committee with a clear pathway to become approved and numbers are expanding worldwide although more are needed. Four new tutor certificates were issued with a further 10 new tutors nearing completion.

bb) A Tutor Google Group continued communication between Tutors across the world.

cc) The ARICD 19th International Scientific Meeting Virtual Meeting 'Neurodevelopment and its Assessment' took place on Friday 8 October 2021. Professor Christopher Gillberg was the keynote speaker with his presentation "Assessment of Neurodiversity in Children. The ESSENCE Approach." Professor Gillberg is a highly respected international speaker, and gave a fascinating presentation. Many thanks to the other presenters Professor Melissa Gladstone, Dr Elizabeth Rapa and Dr Louise Dalton too for their interesting insights.

dd) The Dolores Luiz prize awarded in honour of the late Professor Luiz was awarded to Dr Samuel P. Oommen for his research presentation *"Is Gender associated with Neurodevelopmental outcomes in Indian Very Low Birthweight Infants? Results from a Prospective Follow-up Study. "* The ISM was attended by over 100 delegates from around the world. The video recording of the ISM is available to Members on the ARICD website. Many thanks to the organisers - Dr Patricia Jackson and her team. The AGM for 2021 followed this.

ee) On a very sad note, our colleague Mrs Rosemary O'Connell who had contributed so much to ARICD and the Griffiths Scales, passed away in July 2021 after a short illness. She contributed to ARICD tremendously for many years and particularly, most recently, leading the excellent work of the Governance Committee. We will miss her wisdom and good humour enormously.

ff) It is also with sadness that we announce the passing away early in 2022 after a long illness, of Dr Brian H Burne, a founder Trustee of ARICD, and our link with Dr Ruth Griffiths herself. He worked tirelessly over many years for ARICD in many capacities including as Treasurer. He was instrumental in moving the Griffiths Developmental Scales forward to help it become the excellent developmental assessment it is today. We will miss him.

gg) We must also remember Phyllis Preston who passed away in 2020, another founding trustee of ARICD. She was an eminent psychologist with her own perspectives on psychology and child assessment, who was the first chair of the ARICD Training Committee, Vice President and acting President twice. Her book 'Testing Children' published some time ago was a seminal book in the field and is still in print. She continued to contribute for many years including to the latest version of Griffiths Scales. She was multitalented in many areas including languages.

Financial Review

The Association is reliant on its royalty income, together with its income from sales of tutorial materials, books and videos, conference fees and members' subscriptions received and investment income.

Reserves Policy

The Trustees aim to maintain free reserves in unrestricted funds at a level that equates to at least 6 months unrestricted expenditure. The Trustees consider that this level will provide sufficient funds to support research and ensure there are also sufficient funds available to cover support and governance costs.

Charity Commission Governance Code

Guidelines have been produced to enable charities to ensure they are following their aims with due diligence. They are not a legal or regulatory requirement (this should already be in place) but it sets out 7 principles which are deliberately aspirational and are a tool aiming towards continuous improvement of the charity.

1. Organisational purpose – These are clearly stated in our Objects, Benefits and Activities as above and continue to be our guiding principles. Our Strategy days in 2019 helped us re-focus on this.
2. Leadership – We have a clear structure of committees and chairs. The challenge is to recruit from new members of ARICD to keep membership of committees up to full complement with those who have appropriate skills. A Schedule of Delegation is now in place
3. Integrity – We require all new trustees to sign a declaration that they have no previous actions or conflicts of interest which would bar them from office
4. Decision making, risk and control – we have a committee structure with all reporting to the Trustee Board for final decisions where appropriate. We have a risk register which is updated every 6 months and work-plan which is in process of being updated. We have both an accountant and lawyer for our organisation who are available and responsive. We have worked towards data protection compliance with a privacy policy and management of data.
5. Board effectiveness – we have reporting structures in place to help make decisions, with a hard-working group. The Board of Trustees, chaired by the President, meets at least quarterly and are in regular contact. We realise however all members of committees have constraints on their time and are worldwide. Electronic communication has helped including the implementation of the Trust Governor system for meeting management.
6. Diversity – ARICD has worldwide membership and we are endeavouring to include a wider group into committee membership
7. Openness and Accountability – all minutes are available to members and accounts are transparent.

Performance compared to last year's plans

a) Work on the main priorities: Training courses for Griffiths III and to raise the profile of ARICD and the Griffith Scales worldwide, and update training materials in current circumstances.
b) Courses have increased in a variety of forms in many parts of the world, despite the pandemic.
c) Our financial base is reasonably secure for the future to ensure we have sufficient reserves to meet our running costs and to build capacity for future research and development of Griffiths IV. We have relatively stable royalties from Griffiths III kits and manuals, but we will continue to monitor.
d) Governance Committee working with the Trustees and Committee members developed a Strategic Plan for 2020-2022 and this has been updated for 2022-2025. Organisational structures have been put in place to support the Strategic Plan. A number of policies and terms of reference have been approved.
e) Online Resources continue to be developed for Griffiths III Users.
f) A number of papers have been published and there have been presentations at international meetings to help support EFPA application.
g) Griffiths III script has been translated into Estonian.
h) The book with the title "Griffiths III: A Case Study Book for Practitioners" has been submitted to Hogrefe for publication.

Plans for Future Periods for ARICD number 1161043 (CIO)

- To increasingly secure a financial base which can support the forthcoming n standardisations and worthy research avenues into children's development.
- To complete preparation for accreditation of Griffiths III by the EFPA.
- To continue making appropriate arrangements for the translation and validation of Griffiths III in other countries.
- Ensure we are working to the new Charity Commission Governance Code
- To continue to develop a Strategic Plan for ARICD
- Strategic Plan including administrative/bookkeeping support and policies
- Complete policy development
- To look at innovative ways to further the use of Griffiths III
- To continue to be responsive to educational and training needs of Griffiths users worldwide and develop appropriate training materials

Insurance

The Trustees are covered by technical insurance to protect them from any liability assumed by their duties for the Charity which is allowed under The Charities Act 2006.

Trustees' Responsibilities

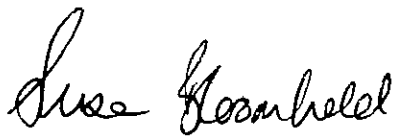
Charity law requires the Trustees to prepare the financial statements for each financial year, which gives a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the Trustees are required to:

a. Select suitable accounting policies and then apply them consistently;
b. Make judgements and estimates that are reasonable and prudent;
c. State whether the Statement of Recommended Practice, Accounting by Charities and the Financial Reporting Standard for Smaller Entities have been followed subject to any material departures disclosed and explained in the financial statements;
d. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2006, the Charity (Accounts and Reports) Regulations and the provisions of the CIO Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report was approved on 7th October 2022 and signed on behalf of the board of trustees by:



Dr S Bloomfield
Trustee

A.R.I.C.D. (CIO)

Independent Examiner's Report to the Trustees of A.R.I.C.D. (CIO)

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of A.R.I.C.D. (CIO) ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Peter Gogarty FCA
Chartered Accountant
For and on behalf of
Henry Murray & Co Ltd
Independent Examiner

23 Church Place
Lurgan
Co. Armagh
BT66 6EY

7th October 2022

A.R.I.C.D. (CIO)

Statement of Financial Activities

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	**4**	66	–	**66**	41
Other trading activities	**5**	115,023	–	**115,023**	46,789
Investment income	**6**	43	1	**44**	42
Other income	**7**	8,338	–	**8,338**	24,706
Total income		123,470	1	**123,471**	71,578
Expenditure					
Expenditure on charitable activities	**8,9**	52,952	–	**52,952**	25,031
Total expenditure		52,952	–	**52,952**	25,031
Net gains on investments	**10**	176	–	**176**	410
Net income and net movement in funds		70,694	1	**70,695**	46,957
Reconciliation of funds					
Total funds brought forward		253,560	5,695	**259,255**	212,299
Total funds carried forward		324,254	5,696	**329,950**	259,255

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements.

A.R.I.C.D. (CIO)

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	15		488	83
Investments	16		1,829	1,653
			2,317	1,736
Current assets				
Debtors	17	21,579		25,784
Cash at bank and in hand		310,807		236,236
		332,386		262,020
Creditors: amounts falling due within one year	18	4,753		4,500
Net current assets			327,633	257,520
Total assets less current liabilities			329,950	259,256
Net assets			329,950	259,256
Funds of the charity				
Restricted funds			5,696	5,695
Unrestricted funds			324,254	253,560
Total charity funds	20		329,950	259,255

These financial statements were approved by the board of trustees and authorised for issue on 7th October 2022, and are signed on behalf of the board by:

Dr S Bloomfield
Trustee

Dr P McAlinden
Trustee

The notes on pages 8 to 16 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 8 Granby Road, Edinburgh, EH16 5NL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	-	25% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

3. **Accounting policies** *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

3. **Accounting policies** *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. **Donations and legacies**

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations Received	66	**66**	41	41

5. **Other trading activities**

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Course Income	50,564	**50,564**	7,204	7,204
Royalties Received	64,459	**64,459**	39,585	39,585
	115,023	**115,023**	46,789	46,789

6. **Investment income**

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Income from investment properties	22	–	**22**
Bank interest receivable	5	–	**5**
Bank interest receivable - Asia	–	1	**1**
Bank interest receivable - Treasurers account	16	–	**16**
	43	1	**44**

6. Investment income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from investment properties	–	–	–
Bank interest receivable	11	–	11
Bank interest receivable - Asia	–	1	1
Bank interest receivable - Treasurers account	30	–	30
	41	1	42

7. Other income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Other income Membership & Subscriptions	8,338	**8,338**	24,706	24,706

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Research & Training Activities	22,574	**22,574**	10,552	10,552
Support costs	30,378	**30,378**	14,480	14,479
	52,952	**52,952**	25,032	25,031

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Research & Training Activities	22,574	–	**22,574**	10,552
Governance costs	–	30,378	**30,378**	14,479
	22,574	30,378	**52,952**	25,031

10. Net gains on investments

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Gains/(losses) on other investment assets	176	**176**	410	410

11. Net Income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	**163**	28

12. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**4,340**	7,707

13. Staff costs

There was one part-time administrative employee who started during the year.

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

During the year nine Trustees received reimbursement of expenses for travel, accommodation and general admin costs in the amount of £11,713 (2021: £16,799)

All Trustees are members of the Association; some have lifetime membership while others pay an annual subscription of £25.

15. Tangible fixed assets

	Fixtures and fittings	**Total**
	£	£
Cost		
At 1 April 2021	263	**263**
Additions	568	**568**
At 31 March 2022	831	**831**
Depreciation		
At 1 April 2021	180	**180**
Charge for the year	163	**163**
At 31 March 2022	343	**343**
Carrying amount		
At 31 March 2022	488	**488**
At 31 March 2021	83	83

16. Investments

	Listed investments £
Cost or valuation	
At 1 April 2021	**1,653**
Additions	**–**
Fair value movements	**176**
At 31 March 2022	**1,829**
Impairment	
At 1 April 2021 and 31 March 2022	
Carrying amount	
At 31 March 2022	**1,829**
At 31 March 2021	1,653

All investments shown above are held at valuation.

Financial assets held at fair value

The fair value of the shareholding is based on the open market share price.

17. Debtors

	2022 £	2021 £
Trade debtors	**14,384**	15,679
Prepayments and accrued income	**6,966**	6,542
Other debtors - ARICD Assoc - Unrestricted	**229**	3,563
	21,579	25,784

18. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	**4,500**	4,500
Social security and other taxes	**253**	–
	4,753	4,500

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £122 (2021: £Nil).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Gains and losses £	**At 31 March 2022 £**
General funds	253,560	123,470	(52,952)	176	**324,254**

	At 1 April 2020 £	Income £	Expenditure £	Gains and losses £	At 31 March 2021 £
General funds	206,605	71,577	(25,032)	410	253,560

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Gains and losses £	**At 31 March 2022 £**
Restricted Fund - Asia Fund	5,695	1	–	–	**5,696**

	At 1 April 2020 £	Income £	Expenditure £	Gains and losses £	At 31 March 2021 £
Restricted Fund - Asia Fund	5,694	1	–	–	5,695

A.R.I.C.D. (CIO)

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

A.R.I.C.D. (CIO)

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations Received	**66**	41
Other trading activities		
Course Income	**50,564**	7,204
Royalties Received	**64,459**	39,585
	115,023	46,789
Investment income		
Income from investment properties	**22**	–
Bank interest receivable	**5**	11
Bank interest receivable - Asia	**1**	1
Bank interest receivable - Treasurers account	**16**	30
	44	42
Other income		
Other income Membership & Subscriptions	**8,338**	24,706
Total income	**123,471**	71,578
Expenditure		
Expenditure on charitable activities		
Purchases	**22,574**	10,552
Wages and salaries	**9,669**	–
Pension costs	**122**	–
Insurance	**940**	793
Other establishment	**199**	–
Legal and professional fees	**6,530**	4,018
Other office costs	**11,045**	8,448
Depreciation	**163**	28
Other interest payable and similar charges	**1,710**	1,192
	52,952	25,031
Total expenditure	**52,952**	25,031
Net gains on investments		
Gains/(losses) on other investment assets	**176**	410
Net income	**70,695**	46,957

A.R.I.C.D. (CIO)

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Research & Training Activities		
Activities undertaken directly		
Research & Training Expenses	**22,574**	10,552
Governance costs		
Governance costs - wages/salaries	**9,669**	–
Governance costs - pension costs	**122**	–
Governance costs - insurance	**940**	793
Governance costs - other establishment	**199**	–
Governance costs - accountancy fees	**4,340**	3,368
Governance costs - legal and other professional fees	**1,402**	620
Governance costs - costs of trustees' meetings	**788**	30
Governance costs - other office costs	**11,045**	8,448
Governance costs - depreciation	**163**	28
Governance costs - bank fees	**1,710**	1,192
	30,378	14,479
Expenditure on charitable activities	**52,952**	25,031

A.R.I.C.D.

England & Wales - Charity number 1161043

Accounts

CHARITY REGISTRATION NUMBER: 1161043

A.R.I.C.D. (CIO)

Unaudited Financial Statements

Year ended

31 March 2021

HENRY MURRAY & CO.
Chartered accountants
23 Church Place
Lurgan
Co. Armagh
BT66 6EY

A.R.I.C.D. (CIO)

Financial Statements

Year ended 31 March 2021

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	12
Statement of financial activities	13
Statement of financial position	14
Notes to the financial statements	15
The following pages do not form part of the financial statements	
Detailed statement of financial activities	25
Notes to the detailed statement of financial activities	26

A.R.I.C.D. (CIO)

Trustees' Annual Report

Year ended 31 March 2021

During the year ended 31st March 2021, ARICD operated within the governance and structures of a Chartered Incorporated Organisation (CIO). ARICD was allowed to become a CIO in March 2015 (Registration No: 1161043). Work on the complete transfer to a CIO continued during 2020/2021. The charity aims to transfer to the new charity structures completely as soon as possible.

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Trustees

Dr P McAlinden, MBBCh, BAO, DCH, DRCOG, DA, MRCGP, FRCPCH, MSc
Dr S Bloomfield BSc Hons, MBChB, MD, FRCPCH, FRCPE, DCH
Dr E Green, BA Hons, MD, FRCPCH, Dip Hlth Mgt
Mrs K Gee BA (Hons Psych); Dip. Ed; M. Spec. Ed; Post Grad Dip. Child Psychotherapy Studies; MAPS; MCEDP
Dr E Okamoto BA, MD, MRPCH
Dr Patricia Jackson MBChB, DCH, MRCP, FRCPCH
Solange Fernandes Fale
Professor Louise Stroud B.Cur; BA Hons (Psych); MA (Clin.Psych); D.Phil (Psychology)
Dr Kavitha Gunasuntharam MBBS, FRCPCH, DCH
Dr Ruth Paradice BSc (Hons Psychology), PGCE, MSc (Educational Psychology), PhD

Charity number 1161043

Principal Office
Hill Dickinson LLP
50 Fountain Street
Manchester
M2 2AS

Independent Examiners
Henry Murray & Co. Ltd
Chartered Accountants & Registered Auditors
23 Church Place
Lurgan
Craigavon BT66 6EY

Bankers
Lloyds TSB Bank Plc
27-31 White Hart Street
High Wycombe
Bucks HP11 2HL

Insurers
Markel (UK) Limited,
The Markel Building,
49 Leadenhall Street
London EC3A 2EA

Web Master	Andy Moore Creative Services 15 Baroness Road London E2 7PW
Statistical Advisors	Nelson Mandela Metropolitan University (NMMU) Port Elizabeth South Africa Dr Brian Farragher Liverpool School of Tropical Medicine Pembroke Place LS 5QA
Website Address	www.aricd.ac.uk
Facebook page	www.facebook.com/griffiths
Follow us on	**Twitter@aricd2**

A.R.I.C.D. (CIO)

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021. The trustees present the full year accounts under the report for the CIO (Registration No: 1161043) The ARICD charity (Registration No:252115) is not yet closed. A zero return will be given for this period for the ARICD charity (Registration No: 252115).

REFERENCE AND ADMINISTRATIVE DETAILS
Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

Trustees and Principal Officers

The following are in place following the AGM in October 2020

Dr P McAlinden	President
Dr S. Bloomfield	Vice President
Vacant	Secretary
Vacant	Treasurer

Dr E Green
Dr Emi Okamoto
Mrs Karen Gee
Dr Patricia Jackson
Solange Fernandes Fale
Prof. Louise Stroud
Dr Kavitha Gunasuntharam
Dr Ruth Paradice

Structure, Governance & Management

A Board of Trustees of unpaid members administers the Association. The honorary officers of the Board oversee the day- to - day activities of the Association as 'Holding Trustees' and are responsible to the Board of Trustees for the overall administration of the Association. The current President is also acting interim Treasurer as this post was still vacant at last AGM and was unfilled.

a) Committees

The main Association committees are:
– Training Education and Equipment Committee
– Research Committee
– IT/ website Committee
– Governance Committee

Each committee reports to the Board of Trustees, which approves major decisions and has overall responsibility for all the Association's activities. A Griffiths Scales Board of ARICD Officers and test development team members continued to provide a focus for discussion between ARICD and Hogrefe UK, the publishers of Griffiths III and GDS-C. The Griffiths Scales Board reports to the

Board of Trustees.

b) Trustee selection, appointment and competence

The Trustees are elected at the Annual General Meeting by members of the Association from amongst their number, following submission of nominations prior to the meeting.

According to the CIO Constitution, the minimum number of Trustees is 6, the maximum is 12 which shall include all officers. In addition, the Trustees can nominate 3 further charity trustees having the requisite skills to further the objects of the CIO.

At every AGM one third of the charity trustees shall retire from office, but in the best interests of the CIO, maintaining the 3year term of Officers and also ensuring not all Officers or Trustees retire at the same time. The trustees to retire by rotation shall be those who have been longest in office. Vacancies so arising may be filled by the decisions of the members at the AGM.

The Board of Trustees monitors its membership to ensure an adequate level of skills and expertise relating to the different areas of the Association's activities, as well as maintaining a balance between medical practitioners and psychologists. Representatives of different areas of the world where the Griffiths Scales are used, are encouraged. The officers are constantly alert to identify potential new members with appropriate background and skills to replace retiring members and fill other vacancies.

New Trustees receive individual tuition from the Officers and current Trustees to acquaint them with the Association's aims and activities, policies and practices, management and governance. Regular updates are provided to all Trustees, via committee meetings and through the website. In addition, Holding Trustees (Officers of the Association) are informed of their responsibilities under charity law with particular reference to Charity Commission guidance publications. Training opportunities are linked with regular reviews of strategy and objectives.

The Annual General meeting took place in October 2020 with the stepping down of 3 Trustees, and the appointment of 3 new members. Two Office bearers remained the same.

c) Trust Deed

The governing instrument for the CIO charity No 1161043 is the CIO Constitution for ARICD which was approved by the Charity Commission in March 2015. This contains the purpose and constitution of ARICD.

Objectives, Benefits & Activities

a) **Objectives**

The aims of the Association are:

1. To promote and maintain standards of work in the diagnostic testing of babies and young children using the Griffiths scales.
2. To foster studies and research designed to increase knowledge and understanding of mental development problems in very young children.
3. To organise meetings for the exchange of ideas and the furtherance of activities designed to help typically developing and disabled children of all groups

b) Benefits

1. Public benefit to children's health by ensuring that the Griffiths Mental Development Scales remain up to date and valid for their application in the country of use.
2. Public benefit by education to Tutors and other health professionals in the field of child development and disability. Tutors' meetings are restricted to Tutors but educational meetings are open to all relevant professionals.
3. Public benefit by education, by fostering studies and research with maintenance of the validity of the Griffiths Mental Development Scales through courses and study days.

c) Activities

The Association fulfils its objectives through three main activities:

1. The maintenance of the relevance of the Griffiths Scales to today's children by constant research to re-standardise the Scales and investigate their relevance against appropriate normative populations.

2. Regular educational opportunities are offered to the Tutors of the Scales. Support and advice are provided in the running of Courses to train successive generations of paediatricians and psychologists in child development, and the use of the Scales in particular, in many parts of the world.

3. An International Scientific Meeting and other educational meetings/workshops take place with lecturers of internationally high standard to foster understanding of child development. Participants attend from many parts of the world.

Activities during 2020-2021:

a) All activities of ARICD and Griffiths Scales users worldwide have been impacted significantly by the Covid-19 pandemic and accordingly many adjustments needed to be made including having all Board and Committee meetings take place virtually. Despite this, it has been a very active and productive year.

b) Professor Louise Stroud of Nelson Mandela University South Africa, continues to lead further work on the Griffiths III scales together with her team and the Griffiths Scales Board. Two PhDs centred around Griffiths III have been awarded (one specifically looking at digital adaptation), others are nearing completion. A number of papers have been submitted, and two have been published in peer reviewed journals. Further statistical work has been completed including item gradient, basal and ceiling estimation

c) The Research Committee is chaired by Dr Green, she and Professor Stroud continue to work towards obtaining BPS and EFPA accreditation for Griffiths III. A review report of what further is needed has been completed. Initial factor analysis, Base rates and sub-scale significance are all completed and will be published in a technical report to be issued to all Griffiths III users and contributes to this. Work also contributing to EFPA accreditation includes two publications in peer reviewed journals and having an abstract accepted for a Griffiths III symposium at the postponed World Psychology Forum in Prague July 2021.

d) Griffiths III Resources - Additional Resources were placed on the ARICD website including updated Quartile Charts (June 2020), a Parent Questionnaire with guidance on use (July 2020) as an additional aid for virtual consultation during the pandemic, and the Administration Manual Update (October 2020) which is now also issued with all new kits.

e) Work continued for a book to be published through Hogrefe Publishing title: "Griffiths III: A Case Study Book for Practitioners". There will be two sections, the first around issues of testing and the second, a section of relevant case studies.

f) A number of translations/validations were completed including translation/validation of a verbal script into Hindi. Work has started on verbal script translation into Chichewa for research in Malawi and also into Swiss German and German for research with the University of Zurich and the Larsson Rosenquist Foundation Centre for Neurodevelopment, Growth and Nutrition of the New-born. There has been extension of use of research with the French version in Paris and also possible use of this version for research in Ivory Coast (WHO project) and in Rwanda.

g) The Governance Committee, initially chaired by Mrs Rosemary O'Connell, and later by Mrs Karen Gee had an extremely busy and productive year. Work built upon the Governance work which included the development of the ARICD Mission, Vison and Values, our ARICD Corporate Structure and Direction of Responsibilities Diagram, a Succession Planning Document, and the Strategic Plan. Future Governance work is guided by the Quarterly goals on this Strategic Plan.

h) Covid-19 meant a slowing-down and slight change in direction for some of the strategic objectives which had been outlined in the Plan. The Trustee succession planning document was developed in March 2019 and presented at a Trustee Board meeting at that time. However, whilst new Trustees have been appointed, it has become clear that the Succession Planning document/policy has not been able to be fully implemented due to either the lack of experienced and/or available Trustees who can take on leadership roles

i) During the year work began on a Schedule of Delegation Document which incorporated a level of decision making for Trustees and Committee Members. To assist thinking about whether committees should refer-on certain decisions to Trustees, a Decision-Making Tree for committees was developed. So far, a successful workshop with Trustees has obtained agreement for the decisions that should lie with the Trustees. Work will continue with the Trustees to finalise agreements for committee decision-making in 2021.

j) A list of possible policy categories as per the ARICD strategic plan and objectives was also developed and presented to the Board of Trustees for approval. We updated the Terms of References for Officers, Trustees, and Committees. Drafts have been presented to the Board of Trustees and we are currently working on modifications for final approval by the Board.
A summary of the policies:

- Maintaining and Protecting Financial Stability
- Training Policy
- Trustee Skills, Responsibilities and Liabilities including fiduciary obligations (duty of care and management)
- Liabilities of the CIO
- Employment and Volunteer Engagement Protocols
- Human Relations Policies
- Protecting ARICD Intellectual Property Assets and Managing Risk Policy.

The above policy development is on-going, and it is hoped all tasks will be completed by October 2021.

k) The IT/Website Committee chaired by Dr Okamoto continued to be very busy. The website now has 3160 accounts an annual increase of 278. Courses (Part I and Part II video module – see under Training Education and Equipment Committee - TEEC) and meetings continue to

l) be booked through the website. New registrants must consent to a privacy policy. Mailchimp is used for mail shots which are now used to keep members and users up to date. The Association's website, Facebook and Twitter pages continued to provide an effective and interactive means of communication with members, tutors and the general public. Google Analytics provided analysis during the year. The website continues to be accessed on a daily basis and from many parts of the world. ARICD member newsletter no: 5 was sent to members in the 4th quarter.

m) A Data Policy Task Group was set up with members of IT/Website and some members of other committees to develop the Data Storage and Security Policy and Procedures. A website review is in the process by the IT/Website Committee and by the TEEC for the pages related to Training. A proposal to use The Trust Governor system for meeting management and document storage is being explored.

n) Video conferencing was used extensively for all meetings due to Covid-19 including a very successful use of webinars for the Autumn Educational meeting and International Tutor workshop in January 2021. Further webinar options are being explored for further virtual meetings including educational meetings. Vimeo Plus cloud storage now used for video training material.

o) The Training Education and Equipment Committee (TEEC) chaired by Dr McAlinden has been working on updating educational materials. The Part I e-learning module version 3 which now contains demonstration video clips as well as updated more interactive material went live late spring 2020. User feedback has been generally very positive, some changes have been made in response to feedback suggestions.

p) Due to the emergence of the Covid-19 pandemic in February/March 2020 most face -to -face Part II Courses were postponed until autumn 2020 or spring 2021. As it was anticipated this might be more long term, intensive work began by the Committee to convert as much as possible of the Part II three- day face – to - face learning to a virtual format. A Part II video module was developed to replace the whole first day using voice over of lectures, video clip demonstration and full assessments with practical scoring. This was first piloted, some amendments made and it was launched in January 2021. Many thanks to the team who worked extremely hard to develop this.

q) Following this, three options became available for Part II training for use depending on local circumstances due to the pandemic 1. Three - day face to face training as previously with local Covid guidelines in place, 2. A two -day face to face course with local guidelines in place with new users completing the Part II video module prior to the course. 3. As in (2) but attending the two - day course virtually then completing a video assessment of a child to be assessed by their tutor. Consideration is also being given to an entirely virtual remote Part II course.

r) New user courses have 2 elements - Part I, an e learning module which is taken first followed by a 2-3day Part II face to face practical course to complete training. There were a number of new user Part II courses of different types (as above) around the world and 75 completed Parts I and II modules to become registered new users of Griffiths III. In the year, 33 GMDS-ER users converted to Griffiths III. Registered users are worldwide from 21 countries with the majority from the UK, Eire, Australia, South Africa, Portugal, New Zealand and the Philippines.

s) Despite Covid -19, some Griffiths III Courses and training took place around the world in some form in places including London, Israel, Portugal, New Zealand, India and in Australia – Newcastle, Liverpool, Perth, Brisbane, Sydney. Tutors from areas with well -established training have helped support new courses around the world. Further enquiries for training have been received from areas carrying out research (see above) plus Estonia and Greece.

t) Work is completed on GDS-C, the validated and translated GMDS-ER scales for China. Training continues in China where there are now a number of approved tutors and increase in

u) user numbers. As everywhere, their training programme was affected by the pandemic. In response to this, they developed an online training module. Dr Paula McAlinden, Prof Louise Stroud, Dr Ruth Paradice and Dr Denise Challis contributed some online lectures to this module. As everywhere, training was reduced in 2020 but 50 new GDS-C users were trained.

v) There continues to be dialogue between LIH, the distribution and training organisation in China, and ARICD. Links need to be strengthened between ARICD and the academics and paediatricians who are the users in China.

w) ARICD continues to meet regularly with Hogrefe at the Griffiths Scales Board, chaired by Dr Green, and growth of Griffiths III is fairly healthy worldwide particularly Italy and Sweden as well as Australia.

We continue to work with Hogrefe UK based in Oxford and Nicola Storie general manager and her team. The Administration Manual Update was published in October 2020 and will be available in all new kits as well as on the ARICD website. Minor equipment issues have been addressed.

x) Appointment of Tutors continued to be monitored by the training committee with a clear pathway to become approved and numbers are expanding worldwide although more are needed. Four new tutor certificates were issued.

y) A Tutor Google Group continued communication between Tutors across the world.

z) An International Tutor workshop took place on the morning of February 6th on the topic of running courses around the world in the current situation. There were presentations from Israel, London, Tasmania, New Zealand and Portugal. There were 40 registered tutor participants including the panel. Comments were very positive generally and participants felt it would be good to have this at least annually, possibly better in BST as this helps the time difference globally. A Q&A session open and live next time might be better. Many thanks to the organisers and all the contributors.

aa) The conference subcommittee of TEEC chaired by Dr Patricia Jackson organised a very successful Autumn Educational Meeting with the title: "Innovative ways of using Griffiths III" This was chaired by Dr Jackson and Professor Stroud, those contributing came from Wales, Eire, Tasmania, South Africa and London and they presented the use of Griffiths III in different situations. It was a webinar format with Q&A, free to members and complementary membership to those paying the booking fee. There were 125 attendees. Many thanks to the organisers and contributors. The AGM for 2020 followed this.

Financial Review

The Association is reliant on its royalty income, together with its income from sales of tutorial materials, books and videos, conference fees and members' subscriptions received and investment income.

Reserves Policy

The Trustees aim to maintain free reserves in unrestricted funds at a level that equates to at least 3 months unrestricted expenditure. The Trustees consider that this level will provide sufficient funds to support applications for grants and ensure there are also sufficient funds available to cover support and governance costs.

Charity Commission Governance Code

Guidelines have been produced to enable charities to ensure they are following their aims with due diligence. They are not a legal or regulatory requirement (this should already be in place) but it sets

out 7 principles which are deliberately aspirational and are a tool aiming towards continuous improvement of the charity.

1) Organisational purpose – These are clearly stated in our Objects, Benefits and Activities as above and continue to be our guiding principles. Our Strategy days in 2019 helped us re-focus on this.

2) Leadership – We have a clear structure of committees and chairs. The challenge is to recruit from new members of ARICD to keep membership of committees up to full complement with those who have appropriate skills.

3) Integrity – We require all new trustees to sign a declaration that they have no previous actions or conflicts of interest which would bar them from office

4) Decision making, risk and control – we have a committee structure with all reporting to the Trustee Board for final decisions where appropriate. We have a risk register which is updated every 6 months and workplan which is in process of being updated. We have both an accountant and lawyer for our organisation who are available and responsive. We have worked towards GDPR compliance with a privacy policy and management of data.

5) Board effectiveness – we have reporting structures in place to help make decisions, with a hard-working group. The Board of Trustees, chaired by the President, meets at least quarterly and are in regular contact. We realise however all members of committees are volunteers with constraints on their time and are worldwide. Electronic communication has helped

6) Diversity – ARICD has worldwide membership and we are endeavouring to include a wider group into committee membership

7) Openness and Accountability – all minutes are available to members and accounts are transparent

Performance compared to last year's plans

a) Work on the main priorities: Training courses for Griffiths III and to raise the profile of ARICD and the Griffith Scales worldwide, and update training materials in current circumstances.
b) Courses have continued in some form in many parts of the world, despite the pandemic.
c) Our financial base is reasonably secure for the future to ensure we have sufficient reserves to meet our running costs and to build capacity for future research and development of Griffiths IV. We have fairly good royalties from Griffiths III kits and manuals, but we will continue to monitor.
d) Governance Committee working with the Trustees and Committee members developed a Strategic Plan for 2020-2022.
Organisational structures have been put in place to support the Strategic Plan
e) Online Resources continue to be developed for Griffiths III Users
f) A number of papers have been published to help support EFPA application
g) Griffiths III script has been translated into Tamil.

Plans for Future Periods for ARICD number 1161043 (CIO)

- To formalise the Associations' policy regarding grant-making, via recommendations from its Research committee.
- To increasingly secure a financial base which can support the forthcoming standardisations and worthy research avenues into children's development.

- To complete preparation for accreditation of Griffiths III by the BPS and the EFPA.
- To continue making appropriate arrangements for the translation and validation of Griffiths III in other countries.
- Ensure we are working to the new Charity Commission Governance Code
- Complete work on the book (which maybe online) with the title "Griffiths III: A Case Study Book for Practitioners"
- To continue to develop a Strategic Plan for ARICD
- Put organisational structures in place including Schedule of Delegation, to support the Strategic Plan including administrative/bookkeeping support and policies
- Complete policy development
- Start preparing for Griffiths IV
- To continue to be responsive to educational and training needs of Griffiths users worldwide

Insurance

The Trustees are covered by technical insurance to protect them from any liability assumed by their duties for the Charity which is allowed under The Charities Act 2006.

Trustees' Responsibilities

Charity law requires the Trustees to prepare the financial statements for each financial year, which gives a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the Trustees are required to:

a) Select suitable accounting policies and then apply them consistently;
b) Make judgements and estimates that are reasonable and prudent;
c) State whether the Statement of Recommended Practice, Accounting by Charities and the Financial Reporting Standard for Smaller Entities have been followed subject to any material departures disclosed and explained in the financial statements;
d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

Association for Research in Infant and Child Development

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2006, the Charity (Accounts and Reports) Regulations and the provisions of the CIO Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

- there is no relevant audit information of which the charity's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information

This report was approved by the Trustees on the ...3/10/21.....

Signed on behalf of the trustees

Paula N. McAlinden
.....

Dr Paula McAlinden
President from November 13th 2015

A.R.I.C.D. (CIO)

Independent Examiner's Report to the Trustees of A.R.I.C.D. (CIO)

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of A.R.I.C.D. (CIO) ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Peter Gogarty FCA
Chartered Accountant
For and on behalf of
Henry Murray & Co Ltd
Independent Examiner

23 Church Place
Lurgan
Co. Armagh
BT66 6EY

A.R.I.C.D. (CIO)

Statement of Financial Activities

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	**4**	7,245	–	**7,245**	3,835
Other trading activities	**5**	39,585	–	**39,585**	47,679
Investment income	**6**	41	1	**42**	153
Other income	**7**	24,706	–	**24,706**	34,873
Total Income		71,577	1	**71,578**	86,540
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**8**	10,552	–	**10,552**	27,401
Expenditure on charitable activities	**9,10**	14,480	–	**14,479**	52,049
Total expenditure		25,032	–	**25,031**	79,450
Net gains/(losses) on investments	**11**	(410)	–	**(410)**	1,171
Net income and net movement in funds		46,955	1	**46,957**	5,919
Reconciliation of funds					
Total funds brought forward		206,605	5,694	**212,299**	206,380
Total funds carried forward		253,560	5,695	**259,255**	212,299

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements.

A.R.I.C.D. (CIO)

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	16		83	111
Investments	17		1,653	1,244
			1,736	1,355
Current assets				
Debtors	18	25,784		15,091
Cash at bank and in hand		236,236		205,692
		262,020		220,783
Creditors: amounts falling due within one year	19	4,500		9,839
Net current assets			257,520	210,944
Total assets less current liabilities			259,256	212,299
Net assets			259,256	212,299
Funds of the charity				
Restricted funds			5,695	5,697
Unrestricted funds			253,560	206,602
Total charity funds	20		259,255	212,299

These financial statements were approved by the board of trustees and authorised for issue on ...2.1.a.l..2..., and are signed on behalf of the board by:

Dr P McAlinden
Trustee

Dr S Bloomfield
Trustee

The notes on pages 8 to 16 form part of these financial statements.

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 8 Granby Road, Edinburgh, EH16 5NL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	-	25% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

3. **Accounting policies** *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations Received	41	**41**	111	111
Course Income	7,204	**7,204**	3,724	3,724
	7,245	**7,245**	3,835	3,835

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Royalties Received	39,585	**39,585**	47,679	47,679

6. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Income from investment properties	–	–	–
Bank interest receivable	11	–	**11**
Bank interest receivable - Asia	–	1	**1**
Bank interest receivable - Treasurers account	30	–	**30**
	41	1	**42**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Income from investment properties	127	–	127
Bank interest receivable	23	–	23
Bank interest receivable - Asia	–	3	3
Bank interest receivable - Treasurers account	–	–	–
	150	3	153

7. Other income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Other Income Membership & Subscriptions	24,706	**24,706**	34,873	34,873

8. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Other type 1	10,552	**10,552**	27,401	27,401

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Research Activities	–	–	11,032	11,032
Support costs	14,480	**14,479**	41,017	41,017
	14,480	**14,479**	52,049	52,049

10. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2021 £**	Total fund 2020 £
Research Activities	–	–	11,032
Governance costs	14,479	**14,479**	41,017
	14,479	**14,479**	52,049

11. Net gains/(losses) on investments

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Gains/(losses) on other investment assets	410	**410**	(1,171)	(1,171)

12. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	**28**	37

13. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**4,339**	4,339

14. Staff costs

There were no employees during the year.

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

During the year ten Trustees received reimbursement of expenses for travel, accommodation and general admin costs in the amount of £16,799 (2018: £26,151)

All Trustees are members of the Association; some have lifetime membership while others pay an annual subscription of £25.

16. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2020 and 31 March 2021	263	**263**
Depreciation		
At 1 April 2020	152	**152**
Charge for the year	28	**28**
At 31 March 2021	180	**180**
Carrying amount		
At 31 March 2021	83	**83**
At 31 March 2020	111	111

17. Investments

	Listed investments £
Cost or valuation	
At 1 April 2020	**1,244**
Additions	**–**
Fair value movements	**409**
At 31 March 2021	**1,653**
Impairment	
At 1 April 2020 and 31 March 2021	
Carrying amount	
At 31 March 2021	**1,653**
At 31 March 2020	1,244

All investments shown above are held at valuation.

Financial assets held at fair value

The fair value of the shareholding is based on the open market share price.

18. Debtors

	2021 £	2020 £
Trade debtors	**15,679**	10,288
Prepayments and accrued income	**6,542**	4,429
Other debtors - ARICD Assoc - Unrestricted	**3,563**	374
	25,784	15,091

19. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	**4,500**	9,839

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Gains and losses £	**At 31 March 2021 £**
General funds	206,605	71,577	(25,032)	410	**253,560**

	At 1 April 2019 £	Income £	Expenditure £	Gains and losses £	At 31 March 2020 £
General funds	200,686	86,537	(79,450)	(1,171)	206,602

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Gains and losses £	**At 31 March 2021 £**
Restricted Fund - Asia Fund	5,694	1	–	–	**5,695**

	At 1 April 2019 £	Income £	Expenditure £	Gains and losses £	At 31 March 2020 £
Restricted Fund - Asia Fund	5,694	3	–	–	5,697

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Tangible fixed assets	–	–	–
Investments	–	–	–
Current assets	–	–	–
Creditors less than 1 year	–	–	–
Net assets	–	–	–

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	112	–	112
Investments	1,243	–	1,243
Current assets	199,994	5,697	205,691
Creditors less than 1 year	(9,839)	–	(9,839)
Net assets	191,510	5,697	197,207

A.R.I.C.D. (CIO)

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

A.R.I.C.D. (CIO)

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021	2020
	£	£
Income and endowments		
Donations and legacies		
Donations Received	**41**	111
Course Income	**7,204**	3,724
	7,245	3,835
Other trading activities		
Royalties Received	**39,585**	47,679
Investment income		
Income from investment properties	**–**	127
Bank interest receivable	**11**	23
Bank interest receivable - Asia	**1**	3
Bank interest receivable - Treasurers account	**30**	–
	42	153
Other income		
Other income Membership & Subscriptions	**24,706**	34,873
Total income	**71,578**	86,540
Expenditure		
Costs of raising donations and legacies		
Purchases	**10,552**	27,401
Expenditure on charitable activities		
Purchases	**–**	11,032
Insurance	**793**	804
Legal and professional fees	**4,018**	25,891
Other office costs	**8,448**	12,519
Depreciation	**28**	37
Other interest payable and similar charges	**1,192**	1,766
	14,479	52,049
Total expenditure	**25,031**	79,450
Net gains/(losses) on investments		
Gains/(losses) on other investment assets	**(410)**	1,171
Net income	**46,957**	5,919

A.R.I.C.D. (CIO)

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021	2020
	£	£
Costs of raising donations and legacies		
Costs of raising donations and legacies - Other type 1		
Costs of Generating Income - Research	**10,552**	27,401
Costs of raising donations and legacies	**10,552**	27,401
Expenditure on charitable activities		
Research Activities		
Activities undertaken directly		
Conference & Training Course Expenses	**–**	11,032
Governance costs		
Governance costs - insurance	**793**	804
Governance costs - accountancy fees	**3,368**	4,339
Governance costs - legal and other professional fees	**620**	960
Governance costs - costs of trustees' meetings	**30**	20,592
Governance costs - other office costs	**8,448**	12,519
Governance costs - depreciation	**28**	37
Governance costs - bank fees	**1,192**	1,766
	14,479	41,017
Expenditure on charitable activities	**14,479**	52,049