

Charity number: 1177868

(England and Wales)

BRITISH ACADEMY OF CHILDHOOD DISABILITY

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2023

BRITISH ACADEMY OF CHILDHOOD DISABILITY
Contents Page
For the year ended 31 August 2023

Report of the Trustees	1 to 6
Independent Examiner's Report to the Trustees	7
Statement of Financial Activities	8
Statement of Financial Position	9
Notes to the Financial Statements	10 to 16
Detailed Statement of Financial Activities	17 to 18

BRITISH ACADEMY OF CHILDHOOD DISABILITY

Report of the Trustees
For the year ended 31 August 2023

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 August 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015).

Chair's report

Chair's report

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the accounts in accordance with Charities Act 2011 and United Kingdom Generally Accepted Accounting Practice.

The Charities Act 2011 requires the Trustees to prepare accounts for each financial year which give a true and fair view of its financial activities during the year and of its financial position at the end of the year. In presenting those accounts, they are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- make judgements and estimates that are reasonable and prudent;
- follow applicable UK accounting standards and the Charities SORP FRS 102, disclosing and explaining any departures in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to do so.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the accounts comply with the Charities Act 2011 and with the requirements of the Statement of Recommended Practice Accounting and Reporting by Charities: statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)

(effective 1 January 2015) - Charities SORP FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities besides the above responsibilities.

This report was approved by the trustees on 19th April 2024

OBJECTIVES AND ACTIVITIES**Objectives and aims**

Charitable objectives:

The objects of the charitable incorporated organisation (CIO) are the preservation and protection of good health of children with disability for the public benefit by:

- Encouraging and supporting research for the public benefit, publishing and disseminating the useful results thereof, in child development and disability
- Working to improve health services for children with disability and their families
- Providing a forum for all professional disciplines, agencies and professional bodies involved in childhood disability
- Providing technical advice to national government and local authorities and representing child health on committees
- Considering matters relating to child development and disability and providing training and teaching for those involved with children with disability

Charitable activities:

BACD provides a forum for those working in childhood disability. We host committee and educational meetings, develop teaching, training and educational materials and support the strategic research group. BACD works closely with voluntary and other organisations, provides technical advice to inform policy and guidance and works to improve the health of children, young people and their families.

Public benefit:

In exercising their duty, the Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and aims, and in planning future activities for the year.

To achieve this our objectives are to offer support, information and training to our membership, to work constructively and in partnership with other agencies and organisations to continually improve health services for children and young people, and to improve the health of all children by advocating for the needs of the most disadvantaged.

BRITISH ACADEMY OF CHILDHOOD DISABILITY

Report of the Trustees Continued For the year ended 31 August 2023

ACHIEVEMENTS AND PERFORMANCE

Significant activities

Summary of activities, achievements and performance

Key activities and achievements throughout the year include:

COMMUNICATIONS

Communication with members continues to be via the quarterly BACD Newsletter, which features articles of relevance to the membership. In 2022/23 newsletters had the following themes: Technology (November 2022); Mental Health & Wellbeing (January 2023); Eating, Drinking & Swallowing (April 2023); and Learning Disability (July 2023)

Members receive a monthly email bulletin with up to date information and links to important documents and guidance;

The BACD website www.bacdis.org.uk is updated regularly with news, information and resources;

BACD has two active Twitter accounts @BACDtweets and @BACDTrainees

NATIONAL AUDIT WEIGH TO GO!

Weigh to Go! is a BACD initiative raising awareness of the need to weigh and measure all children and young people regularly, including those who are vulnerable, physically disabled, and neurodevelopmentally diverse, to ensure: they get the right amount of medication and that they are healthy and growing well.

The launch of Weigh to Go! took place in October 2023 to give an overview of the initiative, why is it important, and called for the recruitment of Weigh to Go! champions in each healthcare provider in the UK to commit to ensure all children and young people are weighed and measured regularly and to take part in the first national audit in January 2023. The audit showed that five years since the NCEPOD recommendations (growth monitoring for all disabled children, and appropriate resources for healthcare facilities), recording growth for CYP at each clinical encounter is still not universal, and there remain healthcare resource challenges (time, staff training, equipment and appropriate charts).

POSTGRADUATE EDUCATION & TRAINING:

Annual Scientific Meeting:

Learning Disability held in Sheffield on 22 June 2023

- 178 participants attended the Annual Scientific Meeting
- 35 abstracts were received and 23 were selected for poster presentation. Dr Sally Payne won the Mac Keith Press Best Poster Prize for 'Development of quality standards for community children's occupational therapy services'.

Trainees Annual Meeting:

Empowerment and Enablement: Promoting Meaningful Participation in Children and Young People with Neurodisability held online on 3 November 2022

- Aimed at paediatric neurodisability GRID trainees but open to any professional working with disabled children and young people
- 46 delegates registered

Online Regional Meeting:

Transition: moving towards positive change held 12 May 2023

- This meeting focused on positive initiatives to improve transition and adult care provision, case examples which have positive outcomes, and how we can best enable and empower young adults and their families.
- Free for members to attend. 105 delegates (74% members).

Paediatric Disability Distance Learning:

Through a partnership with Sheffield Children's NHS Foundation Trust, BACD endorses and supports the Paediatric Disability Distance Learning (PDDL) Courses and Diploma in paediatric neurodisability. BACD members receive a discount on fees.

The Neurodisability Community (TNC)

BACD provides administrative support to The Neurodisability Community, which provides free educational webinars for professionals working in paediatric neurodisability and community child health. Sessions held:

- Puberty and interventions for independence
- Nutrition in Children with Neurodisability
- Hemiplegia and Perinatal Stroke: Assessment and Rehab
- UL spasticity interventions
- Motor disorders and OT interventions

BRITISH ACADEMY OF CHILDHOOD DISABILITY

Report of the Trustees Continued For the year ended 31 August 2023

- Avoidant/Restrictive Food Intake Disorder (ARFID)
- Child and Young Person Epilepsy Concerns Checklist (CHECC)

POLICY & ADVOCACY

BACD was a stakeholder in the following National Institute for Health and Care Excellence (NICE) consultations:

- Head injury: assessment and early management
- Epilepsies in children, young people and adults (update) quality standard

BACD representation at the Learning Disability senate and RCPCH Epilepsy Board Programme.

Disabled Children's Partnership is a major coalition of over 70 organisations, including BACD, campaigning for improved health and social care for disabled children, young people and their families:

- Failed and Forgotten report, which reveals how education, health and social services are failing in their duty of care for disabled children.
- The Loneliest Summer report published in conjunction with Contact highlights the issues parents face trying to find holiday clubs for their disabled children.

National Children's Bureau and Council for Disabled Children

BACD is one of 70+ members of the National Children's Bureau and Council for Disabled Children's Children and Young People's Health Policy Influencing Group which published a briefing setting out concerns that infants, children and young people may become invisible within Integrated Care Systems.

BACD joined a letter from Scope, Age UK, Energy Action Scotland, Fair By Design and National Energy Action asking the Government to provide discounted energy bills for those with higher use.

BACD joined #SENDInTheSpecialists a coalition of over 130 charities, royal colleges, professional bodies, and professional associations calling for investment in the specialist workforce of children and young people.

RESEARCH

The Strategic Research Group continues to lead national research into childhood disability:

BACD-RCPCH Polani Award administered by BACD and funded by the Royal College of Paediatrics & Child Health, the Polani Award supports research and innovation in UK paediatric neurodisability. The 2023 award was not awarded.

The BACD-James Lind Alliance Priority Setting Partnership (PSP) for Childhood Disability continues to see funding from National Institute for Health Research (NIHR) for the top 10 priorities. The following studies addressing the PSP priorities were funded:

- Clinical effectiveness of a child-specific dynamic stretching exercise programme, compared to usual care, for ambulant children with spastic cerebral palsy - the SPELL trial (start Jan 2023)
- Clinical effectiveness of an adolescent-specific strengthening programme, compared to usual care, for ambulant adolescents with spastic cerebral palsy - the ROBUST trial (start Jan 2023)
- Intensive Interaction for children and young people with profound and multiple learning disabilities: INTERACT trial (start Mar 2023)

MEMBERSHIP

As of 31 August 2023, there were 556 members (+58 from 1 September 2022):

- Medical Drs (not in training, e.g. Consultants, SAS) - 326 (+26)
- Trainee Drs (e.g. ST1-8) 87 (+7)
- Non-Medical Practitioners (Therapists, Nurses, etc.) - 111 (+1)
- Retired - 3
- Undergraduate students/Foundation Doctors (free membership) - 4
- Team Membership (5 teams comprising 25 members)

Members are eligible to subscribe at a reduced rate to the journal Developmental Medicine and Child Neurology (DMCN) (published by Wiley). During the year 7 members took advantage of this offer.

FINANCIAL REVIEW

The financial performance of the charity is comprehensively disclosed in the attached financial statements.

The Trustees have noted the continued reliance on the surplus from the ASM to fund its activities, as well as membership fee income.

It should be noted this year that the accounts show a net expenditure position of (£17,615) this is primarily due to a grant payment of £30,000 in the year, without this we would be in a net income position of £12,385.

BRITISH ACADEMY OF CHILDHOOD DISABILITY

Report of the Trustees Continued
For the year ended 31 August 2023

Reserves

Reserves policy

The trustees have examined the Academy's requirements for free reserves in the light of predominant risks to the Academy - loss of income through reduced membership numbers and reduced numbers at the annual scientific meeting. The Academy is committed to a reserves policy of one year's expenditure to be available.

BRITISH ACADEMY OF CHILDHOOD DISABILITY

Report of the Trustees Continued For the year ended 31 August 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

STRUCTURE, GOVERNANCE AND MANAGEMENT

The British Academy of Childhood Disability (BACD) was established as a Charitable Incorporated Organisation on 9 April 2018 and is managed by the Board of Trustees. The charity registration number is 1177868.

Organisational structure and management:

BACD is managed by an Executive Committee (EC) which comprises of the Trustees, elected officers with portfolios, and representatives from other related professional organisations. The EC is responsible for the day to day decisions of BACD and works closely with the Administrator to implement the day to day decisions and strategic direction, in particular:

- controlling the administration of the charity;
- agreeing the strategic aims, objectives and direction of the charity;
- ensuring that there is identification of risks and management of those risks; and
- ensuring that the income of the charity is applied for the purposes as set out in its governing document

The day-to-day management of BACD is performed by the Administrator:

Trustees and officers with a portfolio are elected via open recruitment from among the membership. A regional coordinator exists for each of the old NHS Regions to represent the views of members throughout the country. This corresponds to the area covered by the Royal College of Paediatric and Child Health (RCPCH) Regional Advisers and Council Representatives. Coordinators are elected for a period of four years by members in the relating region. A job description has been produced for members of the Executive Committee and the Regional Coordinators, which specifies the knowledge, skills and attributes needed by the members.

The EC meets four times per year. Also in attendance are the BACD regional representatives, representatives from external organisations representing the multi-disciplinary team working with disabled children and young people, and representatives from disabled children's charities:

- Association for Child and Adolescent Mental Health
- Association of Paediatric Chartered Physiotherapists
- British Association for Community Child Health
- CoLab Partnership
- Contact
- Council for Disabled Children
- National Network of Parent Carer Forums
- Royal College of General Practitioners
- Royal College of Nursing
- Royal College of Occupational Therapists
- Royal College of Paediatrics and Child Health
- Royal College of Psychiatrists (Child Faculty)
- Royal College of Speech and Language Therapists

Administrative work is centred on the Academy's registered office at 5 Theobalds Road, London WC1X 8SH, where there was one part-time salaried employee at the end August 2023. The Academy benefits from a great deal of voluntary work by its members in the organisation of meetings, service on committees and panels and many other activities.

Risk assessment and management:

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees regularly review the risks to which BACD is exposed, particularly activity, operational and financial risks and to ensure procedures and reporting regimes to manage and reduce any identified risks are in place.

The prime risk to which BACD is exposed continues to be financial. Income streams remain focused on membership fees and the annual scientific meeting. BACD is conscious of the cost of living crisis and is committed to keeping such fees as low as feasibly possible; however restrictions on study leave budgets are having an impact with fewer registrations where fees are in place. The Academy also benefits greatly by the voluntary work of its members in the organisation of meetings, service on committees and panels and many other activities, which are currently being impacted by members having less time available for such activities due to clinical commitments.

BACD no longer has a dedicated office at the RCPCH building but instead has a hot-desk arrangement which has further reduced rental costs

The Trustees are satisfied that the current level of reserves is adequate to meet both unforeseen contingencies and the costs of planned activities for the future.

BRITISH ACADEMY OF CHILDHOOD DISABILITY
Report of the Trustees Continued
For the year ended 31 August 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity BRITISH ACADEMY OF CHILDHOOD DISABILITY
Charity registration number 1177868
Principal address 5-11 Theobalds Road
London
WC1X 8SH


Trustees

The trustees and officers serving during the year and since the year end were as follows:

Dr Jill Edith Cadwgan MBCHB PGCERT CLIN ED
(Resigned: 31 December 2022)
Dr Antonia Wolff
Dr Man Leung Ko
(Resigned: 24 October 2022)
Dr Chinwe Ljeoma Osuchukwu
(Resigned: 23 March 2023)
Dr Belinda Crowe
Dr Catherine Tuffrey
(Appointed: 23 March 2023)

Independent examiner Beach Accountants Limited
Chartered Certified Accountants
10 Blue Sky Way
Monkton Business Park South
South Tyneside
NE31 2EQ

Approved by the Board of Trustees and signed on its behalf by

DocuSigned by:

D733B916FF51441.....
Dr Catherine Tuffrey

19 April 2024

BRITISH ACADEMY OF CHILDHOOD DISABILITY
Independent Examiners Report to the Trustees
For the year ended 31 August 2023

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiners statement

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

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

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

DocuSigned by:

Gavin Spencer

Beach Accountants Limited

Chartered Certified Accountants

10 Blue Sky Way

Monkton Business Park South

South Tyneside

NE31 2EQ

19 April 2024

BRITISH ACADEMY OF CHILDHOOD DISABILITY
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 August 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Income and endowments from:					
Donations and legacies	2	4,342	-	4,342	24,742
Charitable activities	3	55,360	-	55,360	40,205
Investments	4	272	-	272	14
Other income	5	1,429	-	1,429	1,307
Total		61,403	-	61,403	66,268
Expenditure on:					
Raising funds	6	(31,825)	(30,000)	(61,825)	(26,430)
Charitable activities	7/8	(17,193)	-	(17,193)	(2,071)
Total		(49,018)	(30,000)	(79,018)	(28,501)
Net income/expenditure		12,385	(30,000)	(17,615)	37,767
Reconciliation of funds					
Total funds brought forward		100,814	31,500	132,314	94,547
Total funds carried forward		113,199	1,500	114,699	132,314

BRITISH ACADEMY OF CHILDHOOD DISABILITY
Statement of Financial Position
As at 31 August 2023

	Notes	2023 £	2022 £
Current assets			
Debtors	14	283	204
Cash at bank and in hand		124,388	137,152
		124,671	137,356
Creditors: amounts falling due within one year	15	(9,972)	(5,042)
Net current assets		114,699	132,314
Total assets less current liabilities		114,699	132,314
Net assets		114,699	132,314
The funds of the charity			
Restricted income funds	16	1,500	31,500
Unrestricted income funds	16	113,199	100,814
Total funds		114,699	132,314

For the year ended 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

DocuSigned by:

Dr Catherine Tuffrey

.....D733B916FF51441.....

Dr Catherine Tuffrey

Trustee

19 April 2024

BRITISH ACADEMY OF CHILDHOOD DISABILITY

Notes to the Financial Statements
For the year ended 31 August 2023**1. Accounting Policies****Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

BRITISH ACADEMY OF CHILDHOOD DISABILITY meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The Trustees have assessed the financial viability of the Charity and have concluded that there is no reason why the Charity will not continue operating for at least 12 months following the year ending 31st August 2023. For this reason the financial accounts have been prepared on a going concern basis.

Funds

Unrestricted funds are incoming resources receivable or generated for the furtherance of the objectives of the Charity without a specified purpose and are available as general funds. Resources expended which meet these criteria are charged to the funds, together with a fair allocation of staff and support costs. Restricted funds are used for the specific purposes laid down by the donor or sponsor. Resources expended which meet these criteria are charged to the funds.

Debtors

Debtors are recognised at the settlement amount due after allowing for any discounts and as per the terms agreed. Prepayments are valued at the amounts prepaid for services and accrued income are valued at the amounts due per terms agreed and there is certainty of receipt.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts.

Cash at bank and in hand

Cash at bank and cash in hand includes bank balance kept in current and deposit accounts.

2. Income from donations and legacies

	2023	2022
	£	£
Unrestricted funds		
Donations received	4,342	2,242
Grants received	-	22,500
	4,342	24,742

BRITISH ACADEMY OF CHILDHOOD DISABILITY
Notes to the Financial Statements Continued
For the year ended 31 August 2023

3. Income from charitable activities

	2023	2022
	£	£
Unrestricted funds		
<i>Memberships</i>		
Membership	29,149	25,982
<i>DMCN</i>		
Income from charitable activities	-	635
<i>ASM</i>		
ASM	25,720	11,839
<i>External</i>		
External Income	491	1,749
	55,360	40,205

4. Investment income

	2023	2022
	£	£
Unrestricted funds		
Bank interest receivable	272	14
	272	14

5. Other income

	2023	2022
	£	£
Unrestricted funds		
Trainees	1,329	1,307
Advertising	100	-
	1,429	1,307

6. Expenditure on generating donations and legacies

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Grants receivable	-	30,000	30,000	-
Support costs	31,825	-	31,825	26,430
	31,825	30,000	61,825	26,430

BRITISH ACADEMY OF CHILDHOOD DISABILITY
Notes to the Financial Statements Continued
For the year ended 31 August 2023

7. Costs of charitable activities by fund type

	2023	2022
	£	£
Unrestricted funds		
DMCN	886	958
ASM	13,311	-
Weigh to go	2,566	-
Castang fellows	-	225
SRG	28	654
Newsletter	100	100
Support costs	302	134
	17,193	2,071

8. Costs of charitable activities by activity type

	2023	2022
	£	£
Activities undertaken directly		
Memberships	302	134
DMCN	886	958
ASM	13,311	-
Weigh to go	2,566	-
Castang fellows	-	225
SRG	28	654
Newsletter	100	100
	17,193	2,071

9. Analysis of support costs

	2023	2022
	£	£
Management	24,945	20,967
IT	1,703	1,446
Governance costs	5,480	4,150
	32,128	26,563

BRITISH ACADEMY OF CHILDHOOD DISABILITY
Notes to the Financial Statements Continued
For the year ended 31 August 2023

10. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Accountancy fees	948	816
Operating lease charges - other	3,125	3,200
	<u>3,125</u>	<u>3,200</u>

11. Staff costs and emoluments

Total staff costs for the year ended 31 August 2023 were:

	2023	2022
	£	£
Salaries and wages	24,945	20,967
	<u>24,945</u>	<u>20,967</u>

	2023	2022
Admin	1	1
	<u>1</u>	<u>1</u>

12. Trustee remuneration and related party transactions

There are no disclosable related party transactions in the year.

BRITISH ACADEMY OF CHILDHOOD DISABILITY
Notes to the Financial Statements Continued
For the year ended 31 August 2023

13. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2022 £
Income and endowments from:			
Donations and legacies	2,242	22,500	24,742
Charitable activities	40,205	-	40,205
Investments	14	-	14
Other income	1,307	-	1,307
Total	43,768	22,500	66,268
Expenditure on:			
Raising funds	(22,413)	-	(22,413)
Charitable activities	(2,071)	-	(2,071)
Total	(24,484)	-	(24,484)
Net income	19,284	22,500	41,784
Reconciliation of funds			
Total funds brought forward	85,547	9,000	94,547
Total funds carried forward	104,831	31,500	136,331

14. Debtors

	2023 £	2022 £
Amounts due within one year:		
Trade debtors	100	-
Prepayments and accrued income	113	134
Other debtors	70	70
	283	204

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	9,024	4,226
Accruals and deferred income	948	816
	9,972	5,042

BRITISH ACADEMY OF CHILDHOOD DISABILITY

Notes to the Financial Statements Continued

For the year ended 31 August 2023

16. Movement in funds

Unrestricted Funds

	Balance at 01/09/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2023 £
<i>General</i>				
General	100,814	61,403	(49,018)	113,199
	<u>100,814</u>	<u>61,403</u>	<u>(49,018)</u>	<u>113,199</u>

Unrestricted Funds - Previous year

	Balance at 01/09/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2022 £
<i>General</i>				
General	85,547	43,768	(28,501)	100,814
	<u>85,547</u>	<u>43,768</u>	<u>(28,501)</u>	<u>100,814</u>

Restricted Funds

	Balance at 01/09/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2023 £
Polani fund	31,500	-	(30,000)	1,500
	<u>31,500</u>	<u>-</u>	<u>(30,000)</u>	<u>1,500</u>

Restricted Funds - Previous year

	Balance at 01/09/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2022 £
Polani fund	9,000	22,500	-	31,500
	<u>9,000</u>	<u>22,500</u>	<u>-</u>	<u>31,500</u>

BRITISH ACADEMY OF CHILDHOOD DISABILITY
Notes to the Financial Statements Continued
For the year ended 31 August 2023

17. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	113,199	113,199
Restricted funds		
Polani fund	1,500	1,500
	114,699	114,699
Previous year		
	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	100,814	100,814
Restricted funds		
Polani fund	31,500	31,500
	132,314	132,314

BRITISH ACADEMY OF CHILDHOOD DISABILITY
Detailed Statement of Financial Activities
For the year ended 31 August 2023

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	4,342	2,242
Grants receivable	-	22,500
	4,342	24,742
Charitable activities		
Income from charitable activities (Memberships)	29,149	25,982
Income from charitable activities (DMCN)	-	635
Income from charitable activities (ASM)	25,720	11,839
Income from charitable activities (External)	491	1,749
	55,360	40,205
Investments		
Bank interest receivable	272	14
	272	14
Other income		
Trainees	1,329	1,307
Advertising	100	-
	1,429	1,307
Total incoming resources	61,403	66,268
EXPENDITURE		
Raising donations and legacies		
Grants receivable	(30,000)	-
	(30,000)	-
Charitable activities		
Cost of direct charitable activity (DMCN)	(886)	(958)
Cost of direct charitable activity (ASM)	(13,311)	-
Cost of direct charitable activity (Weigh to go)	(2,566)	-
Cost of direct charitable activity (Castang fellows)	-	(225)
Cost of direct charitable activity (SRG)	(28)	(654)
Cost of direct charitable activity (Newsletter)	(100)	(100)
	(16,891)	(1,937)
SUPPORT COSTS		
Management		
Management	(24,945)	(20,967)
	(24,945)	(20,967)
IT		
IT	(1,703)	(1,446)
	(1,703)	(1,446)
Governance costs		
Governance costs	(5,177)	(4,017)
Governance costs (Memberships)	(302)	(134)
	(5,479)	(4,151)

BRITISH ACADEMY OF CHILDHOOD DISABILITY
Detailed Statement of Financial Activities Continued
For the year ended 31 August 2023

Total resources expended	(79,018)	(28,501)
Net Expenditure	(17,615)	37,767