

BRITISH ASSOCIATION FOR IMMEDIATE CARE

England & Wales · Charity number 1188273

Details

Other names BASICS

Status Registered

Legal form Charitable company

Company number [03553177](#)

Registered 2020-03-02

Register [View on the Charity Commission register](#)

Contact

Address 10 Dunlop Road
Ipswich
IP2 0UG

Phone 0300 303 1757

Email info@basics.org.uk

Website <https://www.basics.org.uk/>

Activities

Objects: THE CHARITY'S OBJECTS ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: 1. FOR THE PUBLIC BENEFIT, THE RELIEF OF PERSONS SUFFERING INJURY OR ILLNESS INCLUDING BY, BUT NOT LIMITED TO:• ADVANCING THE EDUCATION OF INDIVIDUALS WHO PROVIDE PRE-HOSPITAL IMMEDIATE CARE INCLUDING HEALTH CARE PROFESSIONALS FROM A WIDE RANGE OF PROFESSIONS AS WELL AS MILITARY MEDICAL PERSONNEL, ASSOCIATE PRACTITIONERS, COMMUNITY FIRST RESPONDERS AND FIRST AID AND VOLUNTARY RESCUE STAFF; AND• ACTING AS A RESOURCE BODY FOR SCHEMES, INDIVIDUALS AND OTHER ORGANISATIONS WHO PROVIDE PRE-HOSPITAL IMMEDIATE CARE2. TO ADVANCE THE EDUCATION OF THE PUBLIC IN GENERAL (AND PARTICULARLY AMONGST HEALTH CARE PROFESSIONALS) IN THE SUBJECT OF PRE-HOSPITAL IMMEDIATE CARE AND TO PROMOTE RESEARCH FOR THE PUBLIC BENEFIT IN ALL ASPECTS OF THAT SUBJECT AND TO PUBLISH THE USEFUL RESULTS OF SUCH RESEARCH.

Activities: The British Association for Immediate Care is a charitable company limited by guarantee that serves as a membership association for individuals and for affiliated immediate care schemes to promote

pre-hospital immediate care. It provides education and resources to further pre-hospital immediate care through courses, conferences, and the provision of grants and bursaries.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£588,176	£572,067	£744,005	6
2024-04-30	£572,553	£653,881	£727,896	5
2023-04-30	£571	£604	-	-
2022-04-30	£780,710	£498,056	£798,437	5
2021-04-30	£502,511	£548,653	£495,783	4

Trustees

Name	Role	Appointed
Dr Andrew James Pountney	Chair	2015-10-09
Adam Waller		2025-03-08
Ben Brown		2025-03-08
Clare Fitchett		2025-03-08
Dr RICHARD STEPHEN STEYN		2019-11-11
Dr Rowland Lovat Cottingham		2015-10-09
Dr Suzannah Hoult		2025-03-08
Matt Ward		2025-03-08
PAUL JOHN GATES		2016-10-14

BRITISH ASSOCIATION FOR IMMEDIATE CARE

England & Wales - Charity number 1188273

Accounts

COMPANY REGISTRATION NUMBER: 03553177

CHARITY REGISTRATION NUMBER: 1188273



British Association for Immediate Care

(A charitable company limited by guarantee)

Annual Report & Financial Statements

Period ended 30 April 2025

British Association for Immediate Care

Company Limited by Guarantee

Financial statements

Year ended 30 April 2025

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British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the Directors' report)

Year ended 30 April 2025

The Trustees, who are also the Directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Companies Act 2006 and 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 published in October 2019.

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the Directors' report) *(continued)*

Year ended 30 April 2025

Chair's report

This report focuses on the period from the 1 May 2024 until 30 April 2025.

I want to open my report by thanking our outgoing Chief Officer Tony Kemp MBE. Tony has been a volunteer on the Board for over twenty years. He is a past Chair of the Association and was the Chief Officer from November 2019. Tony decided to retire in July 2025 and is now exploring his passions. Tony has been the driver for a number of changes we have seen and was the Chief Officer through Covid ensuring that we as a charity continued to innovate. Thank you, Tony, for your time and leadership and for everything you have done for the Association.

The charity had another successful year. Our aim was to ensure stability of the Association and develop a set of strategic objectives for the next three to five years. Following some work with the Board a set of objectives were produced which will guide the priorities of the Board over the coming years.

Throughout the year we also focussed on increasing our elected Director numbers. We have successfully now recruited five-year Directors who will be part of the Associations Board and lead the Association of the next three years.

We continue to be very grateful to the HELP Appeal for their continued support of the Association with a £250,000 donation to be used by our affiliated schemes. Learning from the last couple of years and reviewing applications we will provide support to schemes when they apply to ensure they stand the best chance of being successful with their bids. We will also work on being more specific on what schemes can use the money for to prevent bids being submitted for equipment unnecessarily.

Our education portfolio continues to go from strength to strength. The courses continue to be well received and largely ran at full capacity. Over the last year we continued to grow our portfolio and offer highly regarded courses to a variety of delegates as well as providing a number of bespoke courses at home and abroad. The three new courses have attracted increased interest and bookings.

Our October 2024 conference was a success again attracting a number of sponsors and welcoming many new and younger faces. The conference was held in association with the Academic Department of Military Emergency Medicine for the second time. This proved to be a very popular and successful collaboration, and one which we hope will continue for future conferences.

During last year the Board decided, for a number of reasons, to sell Easton House and look to purchase a new, more appropriate building to be our Headquarters. Led by our Vice Chair and the Chief Officer a new office on the side of Ipswich was found and purchased. At the same time Easton House was placed on the market. Due to the timeframes the Association was fortunate to be able to uncouple the sale and purchase allowing the completion of the purchase before the sale has completed. The new building has been designed internally to reduce health and safety issues with equipment and stairs plus provides a better, more open office for our HQ team.

I would like to close this report by thanking our education faculty members, members of the board (our Trustees) and our office staff. Without the dedication and expertise of all of these groups, we would not be able to carry out the work of British Association for Immediate Care. Finally, I would like to express my gratitude to our members who continue to choose to be part of the Association, and I look forward to continuing to serve the Association and its members during the next year.

Mr P Gates
Vice-chair of the Board

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the Directors' report) *(continued)*

Year ended 30 April 2025

Reference and administrative details

Registered charity name	British Association for Immediate Care
Charity registration number	1188273
Company registration number	03553177
Principal office and registered office	Unit 4 Rutherford Centre Dunlop Road Hadleigh Road Industrial Estate Ipswich Suffolk IP2 0UG

The Trustees

The Trustees who served during the year and at the date of approval were as follows:

Dr A Pountney (Chair)
Mr P Gates (Vice-chair)
Dr R Cottingham (Hon Treasurer)
Lt Col J Barratt RAMC
Ms C Fitchett (from 8 March 2025)
Mrs S Houlton (from 8 March 2025)
Mr B Brown (from 8 March 2025)
Dr K Muscroft (resigned 5 September 2024)
Prof T Quinn (resigned 16 August 2024)
Prof A Leary MBE (resigned 6 June 2025)
Dr R Steyn
Mr A Waller (from 8 March 2025)
Mr M Ward (from 8 March 2025)

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the Directors' report) *(continued)*

Year ended 30 April 2025

Company secretary Mr Tony A Kemp (Chief Officer to 14 July 2025) Mr G Morgan (Chief Officer from 14 July 2025)

Honorary Appointments

Vice president Dr P Holden FBASICS

Independent examiner Mark Proctor FCA DChA
Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

Bankers Royal Bank of Scotland
8-10 Princes Street
Ipswich
Suffolk
IP1 1QT

Solicitors Birketts LLP
Providence house
141-145 Princes Street Ipswich
Suffolk
IP1 1QJ

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the Directors' report) *(continued)*

Year ended 30 April 2025

Objectives and activities

Our objectives are described through our Objects as follows:

1. For the public benefit, the relief of persons suffering injury or illness including by, but not limited to:
 - a. advancing the education of individuals who provide pre-hospital immediate care including health care professionals from a wide range of professions as well as military medical personnel, associate practitioners, community first responders and first aid and voluntary rescue staff; and
 - acting as a resource body for schemes, individuals and other organisations who provide pre-hospital immediate care.
2. To advance the education of the public in general (and particularly amongst health care professionals) in the subject of pre-hospital immediate care and to promote research for the public benefit in all aspects of that subject and to publish the useful results of such research.

Public benefit

Our main activities are described within this report. All our charitable activities focus on the activities described within our Objects. These activities are undertaken to further our charitable purposes for the public benefit through contributing to the relief of persons suffering from serious injury and illness by the provision of specialist education, acting as a national resource body and encouraging research in pre-hospital immediate care.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Association's aims and objectives, in planning future activities.

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the Directors' report) *(continued)*

Year ended 30 April 2025

Achievements and performance

The Association continues to flourish albeit in a very different world that has evolved since the Covid pandemic years. In context, as a membership association primarily reliant on subscriptions and an educational provider primarily reliant on healthcare professionals, this reporting year saw the combined effects of continuing inflation within the national economy as well as industrial action within the NHS (some for very protracted periods). Despite this and assisted by a small increase in subscription rates and static course prices, the Association's core business activities continued to flourish although some challenges began to emerge as the year progressed as highlighted below.

The office team delivered cost savings across many areas of activity which supported the overall drive to maintain our membership and customer facing activities whilst continuing to deliver (and in some cases develop) our core services within the financial constraints common to many charities.

Office delivery

Our team continue to work as a hybrid model with the office physically staffed five days a week. This provides our staff who include parents of young children, the flexibility to work from home with benefits to their personal life and wellbeing, as well as to the Association.

Cost savings continue to be made as staff develop expertise in areas such as website development and maintenance as well as bringing in-house some services historically outsourced and ending costly legacy service contracts. Maintaining a level of inter-operability between members of staff whilst streamlining into three distinct teams (Membership, Courses & Events and Finance) has also brought stronger focus to key areas of delivery whilst ensuring our services are maintained to a high standard during periods of annual leave and other absence.

The development of our office systems and processes has meant increased efficiency and a more streamlined approach to our accounting (including auditing) and reporting services as well as a more seamless experience for our course participants and enables us to include the wider membership.

Membership and scheme services

Membership numbers have increased, albeit at a slower pace than usual over the reporting period. April saw the long-service awards sent out with members receiving lapel pins marking their 10, 15, 20 and 30-year membership anniversaries.

Over £1.2 million has now been distributed to local BASICS Schemes via a carefully managed and overseen competitive grant process with monies donated by the HELP Appeal. We remain very grateful to the HELP Appeal for supporting the work of local volunteers in providing immediate lifesaving care.

Introduced last year, the BASICS Insights webinars have proved a popular addition for our members as well as serving as a useful resource for non-members. Particularly popular have been those aimed at student members focusing on clinical and professional development areas.

Our Annual Dinner and Awards were well attended, and it was gratifying to see a number of members receiving richly deserved recognition for their scheme work. The Lifetime Achievement Award was awarded to Dr Philip Brown who changed career in his mid-thirties to become a doctor so he could respond for his local BASICS scheme.

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the Directors' report) *(continued)*

Year ended 30 April 2025

Achievements and performance *(continued)*

Courses and Events

A total of 10 PHEC, and 3 ICC courses were delivered within the reporting period. Additionally, there were 11 bespoke courses in the same period. All courses have undergone continual review, and we are particularly grateful to those of our faculty who contribute their suggestions and, in some cases, updated content. Our faculty is well subscribed and provides a well-received service with individuals frequently being highlighted and praised by course participants in their feedback. The course feedback remains strongly positive in all aspects which is gratifying and underpins our commitment to delivering quality education that is based on real life experience and is engaging and enjoyable to participate in.

There was some residual impact from the historical economic situation in terms of above normal inflation and the effects of industrial action in the health sector which had some initial impact on course uptake. We understand the reasons for this and continued to monitor course uptake rates and proactively promote our offer, and every member of the Association is asked to play a part by encouraging colleagues to apply.

The annual conference was again a huge success with the involvement of the Academic Department of Military Emergency Medicine. This saw a morning of plenary sessions detailing research and innovation combined with expertise being offered within some of the practical workshops.

Financial review

The Charity has performed strongly over the last year, with continued support from the HELP appeal to distribute to our Schemes, for which the Charity expresses its thanks. Our reserves are such that the organisation is resilient against future financial shocks and continues to function as a going concern.

Noting the external context referred to above, our income from courses decreased over the last year, however we did see a small increase in membership income. In line with Government guidance on living wages the charity ensured that we remained fully compliant with legislation, raising salaries appropriately from April 2024. We have also welcomed two new members of staff to deal with the increasing workload within the office.

The Board's decision to increase memberships by a small percentage and other hard work by the team over the year has meant that I can report a modest surplus this year. This means that we have ended the financial year with a surplus of £16,109 on turnover of £588,176.

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the Directors' report) *(continued)*

Year ended 30 April 2025

Financial review *(continued)*

Course pricing policy

Our pricing strategy for our courses is focused on delivering cost effective opportunities for the Association's members, whilst ensuring that others active and interested in pre-hospital care are also able to attend at a competitive and fair price. Course costs were unchanged throughout the financial period despite a national background of sharply rising prices, increased fuel costs and increased venue costs. We were able to limit the effects of inflation through negotiating our venue prices of our two key training venues and by pursuing and implementing cost reductions while maintaining and where possible, improving course quality. As course quality is our prime driver and objective, we do continually monitor and where necessary may adjust course fees in the future.

Annual subscriptions

The Board recommended a small increase in subscriptions this year.

Donations and Legacies

The HELP Appeal in October of 2024 donated a total of £250,000 which has been used to provide multiple cash grants for life-saving equipment within this reporting period to our Schemes.

We are extremely grateful for this support which enables the provision of vital pre-hospital care in local communities.

Reserves policy and going concern

The Trustees are very mindful of the need to be diligent and use the Association's money to further its objects. As a charity, the Association is required to ensure that it does not have excessive amounts of reserves and that its money is used to further the objects:

- The charity must ensure that it uses its financial reserves to further its objects. The charity must not keep large reserves as this could affect future income from other sources as they would want to see the charity use the money to further its objects appropriately.
- There is a need to ensure that the charity has some reserves of money to continue to function should no income be forthcoming for whatever reason. Whilst the charity currently has a regular income this should not be relied on and proper budget production, monitoring and planning should be in place to minimise risk.
- The charity will maintain a reserve to meet its running costs for at least 12 months. This money is to be maintained in bank accounts with appropriate access.
- Where the charity has a specific business case for a project a fund will be set up to ensure the money for this is dedicated to delivering the project.

As at the year end, free reserves of the charity amounted to £225,584, this being reduced due to the purchase of the new office (this will be reinstated on the sale of Easton House in 2025). We therefore consider the charity to remain as a going concern.

Risk policy

The Association is required to have an up-to-date risk register. This documents all the risks it is exposed to, and what mitigations are in place. The risk register is maintained and reviewed at regular intervals.

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

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the Directors' report) *(continued)*

Year ended 30 April 2025

Plans for future periods

Our future plans revolve around strengthening the office-based team and two part-time staff instructors. This is in response to the increased demand for courses including within the bespoke sector. A key aim as the Association moves forward is to re-establish its role within national governance and discussions for matters relating to pre-hospital care. The current activities in this area demonstrate that there is a role for the Association to play and that as this area of activity is extended our affiliated schemes will gain greater traction regionally by our activities nationally. Our Chief Officer and Company Secretary (Tony Kemp) retired in 2025, with Gary Morgan taking up post in July. Subsequent to that, we plan on reviewing our overall strategy as well as equity, diversity and inclusion and staff support arrangements.

Structure, governance and management

Governing Document

The British Association for Immediate Care is a company limited by guarantee governed by its Articles of Association dated 14 February 2020 and more recently amended by special resolution on 8 February 2021. It is registered as a charity with the Charity Commission. Membership is open to individuals interested in pre-hospital emergency care and to schemes organised to provide the same. Individual members agree to contribute £1 in the event of the charity winding up.

Appointment of Trustees

As set out in the Articles of Association, up to six Trustees are elected by the voting membership of the Association. The Trustees have the power to co-opt up to five others to serve as Trustees, these are normally non-voting members of the Association and would normally be non-members. The chair and other officers of the Trustees are appointed from amongst the Trustees themselves according to their needs

All members are circulated with invitations to nominate Trustees prior to an election taking place. The election of Trustees occurs normally at an annual general meeting. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee induction and training

Trustees receive an induction briefing and briefing pack and are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Fundraising Regulator

The charity does not actively fundraise from the public, run legacy campaigns or undertake similar fundraising activities in its own right or via a trading subsidiary or third party. The Trustees are pleased to receive unsolicited gifts and legacies from patrons and supporters who generously support our immediate care work; however, the Trustees have no plans to actively fundraise from the public in the foreseeable future.

There have been no complaints to the Fundraising Regulator in the period.

Investment policy and performance

The Trustees, having regard to the liquidity requirements of operating the Association, have kept available funds in interest-bearing deposit accounts.

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the Directors' report) *(continued)*

Year ended 30 April 2025

Structure, governance and management *(continued)*

Key management personnel remuneration

The Trustees consider the Association's Trustees and Chief Officer, the key management personnel of the charity in charge of directing and controlling, running and operating the Association on a day-to-day basis. In line with our Bylaws, the Senior Leadership Team comprised of three Trustees, and the Chief Officer meets regularly on behalf of the Board and provides oversight and direction to the day-to-day working of the Association.

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in note 14 to the accounts.

The pay of the office-based team is reviewed annually and normally increased in accordance with average earnings (and/or living wage where relevant). In view of the nature of the charity, the Trustees benchmark against pay levels in the administrative levels of the NHS and local government.

Related parties

None of our Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager of the charity with a supplier must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. There are no related party transactions to report. The Association maintains a Register of Trustee and staff declared interests and requires any changes to be entered into this.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The Trustees' annual report was approved on 6 September 2025 and signed on behalf of the board of Trustees by:

Mr P Gates (Vice-chair)
Trustee

British Association for Immediate Care

Company Limited by Guarantee

Independent examiner's report to the Trustees of British Association for Immediate Care

Year ended 30 April 2025

I report to the charity Trustees on my examination of the financial statements of the company for the year ended 30 April 2025 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes.

Responsibilities and basis of report

As the charity Trustees of the company (and also its Directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements 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).

British Association for Immediate Care

Company Limited by Guarantee

Independent examiner's report to the Trustees of British Association for Immediate Care *(continued)*

Year ended 30 April 2025

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.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

29 September 2025

British Association for Immediate Care

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 30 April 2025

		2025	2024		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	2,666	250,000	252,666	251,488
Charitable activities	6	320,868	–	320,868	360,306
Investment income	7	4,434	–	4,434	5,335
Other income	8	10,208	–	10,208	4
Total income		<u>338,176</u>	<u>250,000</u>	<u>588,176</u>	<u>617,133</u>
Expenditure					
Raising funds					
Costs of other trading activities	9	–	–	–	(1,264)
Charitable activities	10	(406,512)	(165,555)	(572,067)	(653,881)
Total expenditure		<u>(406,512)</u>	<u>(165,555)</u>	<u>(572,067)</u>	<u>(655,145)</u>
Net income/(expenditure) before transfer of funds		(68,336)	84,445	16,109	(38,012)
Transfers between funds		28,500	(28,500)	–	–
Net movement in funds		<u>(39,836)</u>	<u>55,945</u>	<u>16,109</u>	<u>(38,012)</u>
Reconciliation of funds					
Total funds brought forward		639,292	88,604	727,896	765,908
Total funds carried forward		<u>599,456</u>	<u>144,549</u>	<u>744,005</u>	<u>727,896</u>

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 17 to 26 form part of these financial statements.

British Association for Immediate Care

Company Limited by Guarantee

Balance sheet

30 April 2025

	Note	2025 £	£	2024 £	£
Fixed assets					
Tangible fixed assets	15		373,871		244,525
Current assets					
Stocks	16	12,458		14,067	
Debtors	17	36,312		25,142	
Cash at bank and in hand		429,423		562,286	
		<u>478,193</u>		<u>601,495</u>	
Creditors: Amounts falling due within one year	18	<u>(108,059)</u>		<u>(118,124)</u>	
Net current assets			<u>370,134</u>		<u>483,371</u>
Total assets less current liabilities			<u>744,005</u>		<u>727,896</u>
Net assets			<u>744,005</u>		<u>727,896</u>
Funds of the charity					
Restricted funds			144,549		88,604
Unrestricted funds:					
Revaluation reserve		20,000		20,000	
Other unrestricted income funds		<u>579,456</u>		<u>619,292</u>	
Total unrestricted funds		<u>599,456</u>		<u>639,292</u>	
Total charity funds	21		<u>744,005</u>		<u>727,896</u>

For the year ending 30 April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The balance sheet
continues on the following page.

The notes on pages 17 to 26 form part of these financial statements.

British Association for Immediate Care

Company Limited by Guarantee

Balance sheet *(continued)*

30 April 2025

These financial statements were approved by the board of Trustees and authorised for issue on 6 September 2025 and are signed on behalf of the board by:

Mr P Gates (Vice-chair)
Trustee

Dr R Cottingham (Hon Treasurer)
Trustee

Company registration number: 03553177

The notes on pages 17 to 26 form part of these financial statements.

British Association for Immediate Care

Company Limited by Guarantee

Statement of cash flows

Year ended 30 April 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure)	16,109	(38,012)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	11,703	12,752
Other interest receivable and similar income	(4,434)	(5,335)
<i>Changes in:</i>		
Stocks	1,609	–
Trade and other debtors	(11,170)	235,910
Trade and other creditors	(10,065)	(8,748)
Cash generated from operations	3,752	196,567
Interest received	4,434	5,335
Net cash from operating activities	<u>8,186</u>	<u>201,902</u>
Cash flows from investing activities		
Purchase of tangible assets	(141,049)	(15,003)
Net cash used in investing activities	<u>(141,049)</u>	<u>(15,003)</u>
Net (decrease)/increase in cash and cash equivalents	(132,863)	186,899
Cash and cash equivalents at beginning of year	562,286	375,387
Cash and cash equivalents at end of year	<u>429,423</u>	<u>562,286</u>

The notes on pages 17 to 26 form part of these financial statements.

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements

Year ended 30 April 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 4, Rutherford Centre Dunlop Road, Hadleigh Road Industrial Estate, Ipswich, Suffolk, IP2 0UG.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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 measured at fair value through income or expenditure.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

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.

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

3. Accounting policies *(continued)*

Income

All income is 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 charitable activities included in full when receivable and deferred where received in advance.
- income from sale of merchandise is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer.

Expenditure

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.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis.

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

3. Accounting policies *(continued)*

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.

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:

Fixtures, fittings and equipment	-	25% reducing balance
Equipment	-	25% straight line

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

British Association for Immediate Care is a company limited by guarantee with no share capital. The liability of each member in the event of a winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	2,631	–	2,631

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
HELP Appeal	35	250,000	250,035
	<u>2,666</u>	<u>250,000</u>	<u>252,666</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,488	–	1,488
Grants			
HELP Appeal	–	250,000	250,000
	<u>1,488</u>	<u>250,000</u>	<u>251,488</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Membership	114,549	114,549	102,614	102,614
Educational courses	206,319	206,319	257,692	257,692
	<u>320,868</u>	<u>320,868</u>	<u>360,306</u>	<u>360,306</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	4,434	4,434	5,335	5,335

8. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income	10,208	10,208	4	4

9. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Cost of goods	–	–	1,264	1,264

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

10. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Wages and salaries	151,710	–	151,710
Grants awarded	253	164,205	164,458
Rent and rates	1,578	–	1,578
Light and heat	3,569	–	3,569
Travel and subsistence	16,300	–	16,300
Insurance	6,836	–	6,836
Repairs and renewals	4,000	–	4,000
Telephone	1,775	–	1,775
Other office costs	20,399	–	20,399
IT costs	6,755	–	6,755
Security	600	–	600
Legal and professional Courses	34,275	1,350	35,625
Bank charges and streamline fees	101,920	–	101,920
Conference costs	11,310	–	11,310
Depreciation	25,243	–	25,243
Governance costs	11,703	–	11,703
	8,286	–	8,286
	<u>406,512</u>	<u>165,555</u>	<u>572,067</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Wages and salaries	148,735	–	148,735
Grants awarded	632	226,563	227,195
Rent and rates	1,511	–	1,511
Light and heat	3,192	–	3,192
Travel and subsistence	19,683	–	19,683
Insurance	6,155	–	6,155
Repairs and renewals	96	–	96
Telephone	1,161	–	1,161
Other office costs	14,088	–	14,088
IT costs	11,150	–	11,150
Security	630	–	630
Legal and professional Courses	3,017	–	3,017
Bank charges and streamline fees	125,320	–	125,320
Conference costs	10,475	–	10,475
Depreciation	61,589	–	61,589
Governance costs	12,752	–	12,752
	7,132	–	7,132
	<u>427,318</u>	<u>226,563</u>	<u>653,881</u>

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

Governance costs	2025	2024
	£	£
Independent examination fee	7,043	5,940
Accountancy fees	1,243	1,192
	<u>8,286</u>	<u>7,132</u>
Grants to institutions:	2025	2024
	£	£
BASICS Devon	15,388	27,000
BASICS Essex	20,000	16,200
BASICS North East	–	15,000
BASICS North Staffordshire	–	2,400
BASICS West Yorkshire Medic Response	15,000	–
SARS (BHECCS)	–	20,000
BEEP Fund	15,550	–
BRAVO Medics	–	20,000
EMICS	–	23,750
MEDSERVE Wales	3,366	16,000
MARS	–	15,257
North West BASICS	–	20,000
SCAS	28,590	7,920
SARS	–	17,765
SWIFT Medics	2,677	4,200
WYMRT	25,634	–
SAVES	–	21,071
NWPCC	20,000	–
NE Immediate Care	18,000	–
	<u>164,205</u>	<u>226,563</u>

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	11,703	12,752
Operating leases	3,381	4,116
Independent examiners fee	7,043	5,940
	<u>22,127</u>	<u>22,808</u>

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

12. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	7,043	5,940

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	138,890	136,614
Social security costs	6,774	6,121
Employer contributions to pension plans	6,046	6,000
	<u>151,710</u>	<u>148,735</u>

The total remuneration of key management personnel of the Charity was £60,329 (2024: £55,902).

The average head count of employees during the year was 6 (2024: 6).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

None of the Trustees (or any persons connected with them) received any remuneration during the period (2024: £Nil).

One Trustee was reimbursed a total of £72 for travel and meeting expenses (2024: two Trustees were reimbursed a total of £257). One Trustee was paid a total of £1,000 for instructor fees (2024: one Trustee was paid a total of £1,000 for instructor fees).

The charity has purchased Trustee indemnity insurance for £702 (2024: £702).

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

15. Tangible fixed assets

	Freehold property £	Fixtures, fittings and equipment £	Computer equipment £	Total £
Cost				
At 1 May 2024	220,000	84,174	59,476	363,650
Additions	140,000	–	1,049	141,049
At 30 April 2025	<u>360,000</u>	<u>84,174</u>	<u>60,525</u>	<u>504,699</u>
Depreciation				
At 1 May 2024	–	81,933	37,192	119,125
Charge for the year	–	731	10,972	11,703
At 30 April 2025	<u>–</u>	<u>82,664</u>	<u>48,164</u>	<u>130,828</u>
Carrying amount				
At 30 April 2025	<u>360,000</u>	<u>1,510</u>	<u>12,361</u>	<u>373,871</u>
At 30 April 2024	<u>220,000</u>	<u>2,241</u>	<u>22,284</u>	<u>244,525</u>

The property at May 2024 was valued externally by Fenn Wright LLP, Ipswich in July 2021. The property addition in the year is to be held at cost.

16. Stocks

	2025 £	2024 £
Merchandise	<u>12,458</u>	<u>14,067</u>

17. Debtors

	2025 £	2024 £
Trade debtors	28,953	14,249
Prepayments	6,859	10,393
Other debtors	500	500
	<u>36,312</u>	<u>25,142</u>

18. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	8,823	2,598
Accruals and deferred income	99,236	115,499
Other creditors	–	27
	<u>108,059</u>	<u>118,124</u>

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

19. Deferred income

	2025 £	2024 £
At 1 May 2024	109,559	110,676
Amount released to income	(109,559)	(110,676)
Amount deferred in year	92,492	109,559
At 30 April 2025	<u>92,492</u>	<u>109,559</u>

Deferred income above is in relation to courses and memberships for 2025/2026.

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 £6,046 (2024: £6,000).

21. Analysis of charitable funds

Unrestricted funds

	At 1 May 2024 £	Income £	Expenditure £	Transfers £	At 30 April 2025 £
General funds	114,302	126,857	(310,208)	648,505	579,456
Education Fund	504,990	211,319	(96,304)	(620,005)	–
Revaluation reserve	20,000	–	–	–	20,000
	<u>639,292</u>	<u>338,176</u>	<u>(406,512)</u>	<u>28,500</u>	<u>599,456</u>

	At 1 May 2023 £	Income £	Expenditure £	Transfers £	At 30 April 2024 £
General funds	206,687	109,441	(242,755)	40,929	114,302
Education Fund	461,554	257,692	(185,827)	(28,429)	504,990
Revaluation reserve	20,000	–	–	–	20,000
	<u>688,241</u>	<u>367,133</u>	<u>(428,582)</u>	<u>12,500</u>	<u>639,292</u>

Restricted funds

	At 1 May 2024 £	Income £	Expenditure £	Transfers £	At 30 April 2025 £
HELP Appeal	88,604	250,000	(165,555)	(28,500)	144,549

	At 1 May 2023 £	Income £	Expenditure £	Transfers £	At 30 April 2024 £
HELP Appeal	77,667	250,000	(226,563)	(12,500)	88,604

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

21. Analysis of charitable funds *(continued)*

HELP Appeal fund

The HELP Appeal fund provides grants to schemes.

Transfers between funds

Transfers from the HELP Appeal fund represents a contribution towards the administration of the charity and also the annual conference.

Transfers from the Education Fund represents the Trustee decision to merge the two unrestricted funds.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	373,872	–	373,872
Current assets	333,643	144,549	478,192
Creditors less than 1 year	(108,059)	–	(108,059)
Net assets	<u>599,456</u>	<u>144,549</u>	<u>744,005</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	244,525	–	244,525
Current assets	512,891	88,604	601,495
Creditors less than 1 year	(118,124)	–	(118,124)
Net assets	<u>639,292</u>	<u>88,604</u>	<u>727,896</u>

23. Analysis of changes in net debt

	At 1 May 2024 £	Cash flows £	At 30 Apr 2025 £
Cash at bank and in hand	<u>562,286</u>	<u>(132,863)</u>	<u>429,423</u>

24. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than 1 year	2,371	2,792
Later than 1 year and not later than 5 years	–	2,371
	<u>2,371</u>	<u>5,163</u>

25. Related parties

There were no related party transactions in the year (2024: £Nil).

BRITISH ASSOCIATION FOR IMMEDIATE CARE

England & Wales - Charity number 1188273

Accounts



British Association for Immediate Care

(A charitable company limited by guarantee)

Annual Report & Financial Statements

Period ended 30 April 2024

Registered with Companies House in England & Wales

Company N^o: 03553177

Registered with the Charity Commission in England & Wales

Charity N^o: 1188273



Annual Report

For the period ended 30 April 2024

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British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report)

Year ended 30 April 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Companies Act 2006 and 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 published in October 2019.

Chair's report

This report focuses on the period from the 1 May 2023 until 30 April 2024, and in opening, I would like to thank my predecessor Mr Paul Gates who served as Chairman until October 2023, leading the Association into a period of operational growth and stability following its strategic restructuring. I was delighted to be afforded the opportunity to award Paul, Fellowship of the Association in recognition of his distinguished and untiring service to the Association over many years. Furthermore, Dr Rowland Cottingham was also awarded Fellowship of the Association in recognition of his exemplary service over many years, most recently serving as Honorary Treasurer throughout the period of the strategic restructuring.

The period covered by this review has been challenging for the Association and its members with NHS industrial action, a spiralling cost of living and global conflict all leading to ever increasing financial burdens and uncertainties. Despite this, membership continued to grow and although the rate of expansion declined, the Association remains in a healthy position.

We were grateful to receive a further £250,000 donation from the HELP Appeal which has been distributed via two grant application processes to affiliated schemes, to support their operational activities. Added to this, the Association has benefited from a very generous legacy from the estate of the late Mrs Lynne Galbraith, which we were notified of in 2021/22 but only received in 2023/24, which will help the Association achieve its charitable objectives.

Our education portfolio continues to be well received and largely ran at full capacity until towards the end of the period when the economic situation NHS staffing pressures started to take their toll. Despite this, we continue to grow our portfolio and offer highly regarded courses to a variety of delegates as well as providing a number of bespoke courses at home and abroad.

Our October 2023 conference was a success attracting reinvigorated sponsorship and welcoming many new and younger faces. The conference was held in association with the Academic Department of Military Emergency Medicine for the first time. This proved to be a very popular and successful collaboration, and one which we hope will continue for future conferences.

Our offices continue to run smoothly, providing seamless behind the scenes work. We welcomed Mrs Holly Satterthwaite to the team in April 2023 as she has become a key member of our team as the Business manager for Courses and Events.

I would like to close this report by sincerely thanking our education faculty members, members of the board (our trustees) and our office staff. Without the dedication and expertise of all of these groups, we would not be able to carry out the work of British Association for Immediate Care. Finally, I would like to express my gratitude to our members who continue to choose to be part of the Association and I look forward to continuing to serve the Association and its members during the next year.

Andy Pountney
Chair

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2024

Reference and administrative details

Registered charity name	British Association for Immediate Care
Charity registration number	1188273
Company registration number	03553177
Principal office and registered office	Easton House 4 Turret Lane Ipswich Suffolk IP4 1DL

The trustees

The trustees who served during the year and at the date of approval were as follows:

Dr A Pountney (Chair)
Mr P Gates
Dr R Cottingham (Hon Treasurer)
Lt Col J Barratt RAMC
Prof A Leary MBE
Dr K Muscroft (resigned 5 September 2024)
Prof T Quinn (resigned 16 August 2024)
Dr R Steyn

Company secretary Mr A Kemp MBE FBASICS (Chief Officer)

Honorary Appointments

President Prof Sir Keith Porter (resigned 5 October 2023)
Vice president Dr P Holden FBASICS

Independent examiner Mark Proctor FCA DChA
Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

Bankers Royal Bank of Scotland
8-10 Princes Street
Ipswich
Suffolk
IP1 1QT

Solicitors Birketts LLP
Providence house
141-145 Princes Street Ipswich
Suffolk
IP1 1QJ

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2024

Objectives and activities

Our objects are:

1. For the public benefit, the relief of persons suffering injury or illness including by, but not limited to:
 - advancing the education of individuals who provide pre-hospital immediate care including health care professionals from a wide range of professions as well as military medical personnel, associate practitioners, community first responders and first aid and voluntary rescue staff; and
 - acting as a resource body for schemes, individuals and other organisations who provide pre-hospital immediate care.
2. To advance the education of the public in general (and particularly amongst health care professionals) in the subject of pre-hospital immediate care and to promote research for the public benefit in all aspects of that subject and to publish the useful results of such research.

Public benefit

Our main activities are described within this report. All our charitable activities focus on the activities described within our Objects. These activities are undertaken to further our charitable purposes for the public benefit through contributing to the relief of persons suffering from serious injury and illness by the provision of specialist education, acting as a national resource body and encouraging research in pre-hospital immediate care.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when planning future activities.

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2024

Achievements and performance

Having weathered the Covid pandemic, undergone a strategic restructuring and now is operating in post-BREXIT UK within a significant and ongoing economic downturn the Association has continued to blossom and to develop. Whilst the tail end of the reporting period saw a small reduction in overall growth and course uptakes, the Association is firmly established as a leading provider of pre-hospital education, a buoyant membership association and resource for our affiliated schemes as well as a point of reference for national and academic groups and organisations.

Office delivery

Continuing to work as a hybrid model the office is physically staffed five-days a week whilst providing our staff who include mothers of young children the flexibility to work from home to the benefit of their domestic life as well as the Association.

Cost savings continue to be made as staff develop expertise in areas such as website development and maintenance as well as bringing in-house some services historically outsourced. Maintaining a level of inter-operability between members of staff whilst streamlining into three distinct teams (Membership, Courses & Events and Finance) has also brought stronger focus to key areas of delivery whilst ensuring all round service is maintained to a high standard during periods of annual leave and other absence.

Membership and scheme services

Membership numbers have increased over the reporting period. April saw the long-service awards sent out with members receiving lapel pins marking their 10, 15, 20 and 30-year membership anniversaries. The Association was again privileged to be recognised as one of the nominating bodies for the award of the Kings Coronation Medal having previously been similarly recognised for the award of the late Queen's Jubilee Jubilee Medals and these were dispatched in March.

Over £1-million in total has now been distributed to schemes via a competitive grant process with monies donated by the HELP Appeal.

A number of national relationships are in place with new ones established to represent our aims and the interests of our members and affiliated schemes.

- Faculty of Pre-Hospital Care at the Royal College of Surgeons of Edinburgh
- Association of Ambulance Chief Executives (AACE)
- National Association of Medical Directors (NASMED)
- Driver Training Advisory Group of AACE (DTAG).
- National HEMS Audit and Research Forum
- Association of Anaesthetists of Great Britain and Ireland (AAGBI)

Added to that the Association has been active in representing our members as part of academic consensus meetings for two research projects:

- EXIT Project
- PROTECTeD Study, Warwick Medical School

Courses and Events

There has been a total of 17-PHEC and 2-ICC courses delivered within the reporting period. Additionally, there were 11-bespoke courses in the same period. A welcome addition to our educational portfolio and delivered at no cost to our members have been the BASICS Insights webinars which have proved very popular across all stratum of our membership.

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2024

Financial review

The Charity has performed strongly over the last year, with continued support from the HELP appeal to distribute to our Schemes as well as the receipt of a substantial legacy, for which the Charity expresses its thanks. This latter has boosted our reserves such that the organisation remains well buttressed against future financial shocks and continues to function as a going concern in excellent health.

Our income from courses has remained buoyant, and we saw a small increase (14%) in income over last year from them. The Charity has always valued its staff and following Government guidance on living wages ensured that we were fully compliant with legislation, raising salaries appropriately from April 1 2023. Reflecting the increased activity in the office supporting schemes and members, we have also welcomed two new members of staff.

Our income this year totals £617,133 (2023: £571,065), with £102,614 (2023: £67,051) of membership income and an income of £257,692 (2023: £249,884) from our courses. We would like to pay tribute to all our Instructors and Course Directors who have worked so tirelessly to deliver this highly sought-after teaching. As noted above, the HELP appeal continues generously to donate £250k per annum to the Association to support our schemes and members.

Expenditure for the year totalled £655,145 (2023: £603,594) resulting in an overall deficit of £38,012 (2023: deficit of £32,529).

Our fixed assets are relatively unchanged at £244,525 (2023: £242,274) and net current assets of £483,371 (2023: £523,634) mean that the charity has total funds of £727,896 (2023: £765,908) at the year end.

This small shortfall for two consecutive years has already been responsibly addressed by the Board and some adjustments have been recommended. We have not reviewed our subscription level for seven years, and the Board has reluctantly concluded that a change in subscription should now be recommended to the membership. This is expected to ameliorate our position and bring the Charity back next year into surplus.

Our pricing policy

Our pricing strategy for both our courses is focused on delivering cost effective opportunities for the Association's members, whilst ensuring that others active and interested in pre-hospital care are also able to attend at a competitive and fair price. A 2% inflationary increase in course costings was applied at the end of the financial period against a national background of sharply rising prices, increased fuel costs and increased venue costs. We were able to limit the effects of inflation through negotiating our venue prices against a backdrop of loyalty and continued use to our two key training venues and through innovation in our own use of simulation cutting out the costs of cadaveric parts.

Annual subscriptions

The subscription structure has remained without change or increase since 2017. The period since then has seen the charity functioning well in a time of significant inflation. The Board now recommends a modest increase in annual subscriptions to allow the Charity to continue to grow.

Donations and Legacies

The HELP Appeal in October of 2023 donated a total of £250,000 which has been used to provide 17 cash grants within this reporting period.

A very welcome legacy donation totalling £217,000 was received from the estate of Mrs Lynne Galbraith.

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2024

Financial review *(continued)*

Reserves policy and going concern

The Trustees are very mindful of the need to be diligent and use the Association's money to further its objects as a charity. As a charity, the Association is required to ensure that it does not have excessive amounts of reserves and that its money is used to further the objects:

- The charity must ensure that it uses its financial reserves to further its objects. The charity must not keep large reserves as this could affect future income from other sources as they would want to see the charity use the money to further its objects appropriately.
- There is a need to ensure that the charity has some reserves of money to continue to function should no income be forthcoming for whatever reason. Whilst the charity currently has a regular income this should not be relied on and proper budget production, monitoring and planning should be in place to minimise risk.
- The charity will maintain a reserve to meet its running costs for 12 months. This money is to be maintained in a bank account with appropriate access.
- Where the charity has a specific business case for a project a fund will be set up to ensure the money for this is dedicated to delivering the project.

As at the year end, free reserves of the charity amounted to £394,767 (2023: £445,967) and at this point in time, the Trustees are content that the reserves it holds will allow it to successfully function for the next two to three years without further income. We therefore consider the charity to remain as a going concern.

At the year end the charity also held restricted reserves of £88,604 (2023: £77,667).

Plans for future periods

Future plans revolve around strengthening the office base with recruitment of a Course & Events Business Manager and two part-time staff instructors. This is in response to the increased demand for courses including within the bespoke sector.

Added to this a short-term management and governance consultant will be employed to review our risk management procedures and to advise on our board structure and recruitment policies. A key aim as the Association moves forward is to re-establish its role within national governance and discussions for matters relating to pre-hospital care. The current activities in this area demonstrate that there is a role for the Association to play and that as this area of activity is extended our affiliated schemes will gain greater traction regionally by our activities nationally.

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2024

Structure, governance and management

Governing Document

The British Association for Immediate Care is a company limited by guarantee governed by its Articles of Association dated 14 February 2020, amended by special resolutions on 8 February 2021 and more recently October 2022. It is registered as a charity with the Charity Commission. Membership is open to individuals interested in pre-hospital emergency care and to schemes organised to provide the same. Individual members agree to contribute £1 in the event of the charity winding up.

Appointment of trustees

As set out in the Articles of Association, up to six trustees are elected by the voting membership of the Association. The trustees have the power to co-opt up to five others to serve as trustees, these are normally non-voting members of the Association and would normally be non-members. The chair and other officers of the trustees are appointed from amongst the trustees themselves according to their needs.

All members are circulated with invitations to nominate trustees prior to an election taking place. The election of trustees occurs normally at an annual general meeting. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee induction and training

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Fundraising Regulator

The charity does not actively fundraise from the public or run legacy campaigns or undertake similar fundraising activities in its own right or via a trading subsidiary or third party. The trustees are pleased to receive unsolicited gifts and legacies from patrons and supporters who generously support our immediate care work, however the trustees have no plans to actively fundraise from the public in the foreseeable future.

There have been no complaints to the Fundraising Regulator in the period.

Risk Policy

The Association is required to have an up-to-date risk register. This documents all the risks it is exposed to, and what mitigations are in place. The risk register is reviewed at regular intervals.

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

Investment policy and performance

The trustees, having regard to the liquidity requirements of operating the Association, have kept available funds in an interest-bearing deposit account.

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2024

Structure, governance and management *(continued)*

Key management personnel remuneration

The trustees consider the Association's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Association on a day-to-day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in notes 15 and 26 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the trustees benchmark against pay levels in the administrative levels of the NHS and local government.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. There are no related party transactions to report.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The trustees' annual report was approved on 7 September 2024 and signed on behalf of the board of trustees by:



Dr A Pountney (Chair)
Trustee

British Association for Immediate Care

Company Limited by Guarantee

Independent examiner's report to the trustees of British Association for Immediate Care

Year ended 30 April 2024

I report to the charity trustees on my examination of the financial statements of the company for the year ended 30 April 2024 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements 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).

British Association for Immediate Care

Company Limited by Guarantee

Independent examiner's report to the trustees of British Association for Immediate Care *(continued)*

Year ended 30 April 2024

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.



Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

29/01/2025

British Association for Immediate Care

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 30 April 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,488	250,000	251,488	250,370
Charitable activities	6	360,306	–	360,306	316,935
Other trading activities	7	–	–	–	2,672
Investment income	8	5,335	–	5,335	720
Other income	9	4	–	4	368
Total income		<u>367,133</u>	<u>250,000</u>	<u>617,133</u>	<u>571,065</u>
Expenditure					
Raising funds					
Costs of other trading activities	10	(1,264)	–	(1,264)	(4,366)
Charitable activities	11	(427,318)	(226,563)	(653,881)	(599,228)
Total expenditure		<u>(428,582)</u>	<u>(226,563)</u>	<u>(655,145)</u>	<u>(603,594)</u>
Net expenditure before transfer of funds		(61,449)	23,437	(38,012)	(32,529)
Transfers between funds		12,500	(12,500)	–	–
Net movement in funds		<u>(48,949)</u>	<u>10,937</u>	<u>(38,012)</u>	<u>(32,529)</u>
Reconciliation of funds					
Total funds brought forward		688,241	77,667	765,908	798,437
Total funds carried forward		<u>639,292</u>	<u>88,604</u>	<u>727,896</u>	<u>765,908</u>

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 26 form part of these financial statements.

British Association for Immediate Care

Company Limited by Guarantee

Balance sheet

30 April 2024

	Note	2024 £	£	2023 £	£
Fixed assets					
Tangible fixed assets	16		244,525		242,274
Current assets					
Stocks	17	14,067		14,067	
Debtors	18	25,142		261,052	
Cash at bank and in hand		562,286		375,387	
		601,495		650,506	
Creditors: Amounts falling due within one year	19	(118,124)		(126,872)	
Net current assets			483,371		523,634
Total assets less current liabilities			727,896		765,908
Net assets			727,896		765,908
Funds of the charity					
Restricted funds			88,604		77,667
Unrestricted funds:					
Revaluation reserve		20,000		20,000	
Other unrestricted income funds		619,292		668,241	
Total unrestricted funds		639,292		688,241	
Total charity funds	22		727,896		765,908

For the year ending 30 April 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The balance sheet
continues on the following page.

The notes on pages 15 to 26 form part of these financial statements.

British Association for Immediate Care

Company Limited by Guarantee

Balance sheet *(continued)*

30 April 2024

These financial statements were approved by the board of trustees and authorised for issue on 7 September 2024 and are signed on behalf of the board by:



Dr A Pountney (Chair)
Trustee



Dr R Cottingham (Hon Treasurer)
Trustee

Company registration number: 03553177

The notes on pages 15 to 26 form part of these financial statements.

British Association for Immediate Care

Company Limited by Guarantee

Statement of cash flows

Year ended 30 April 2024

	2024 £	2023 £
Cash flows from operating activities		
Net expenditure	(38,012)	(32,529)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	12,752	8,722
Other interest receivable and similar income	(5,335)	(720)
<i>Changes in:</i>		
Stocks	–	1,077
Trade and other debtors	235,910	(26,388)
Trade and other creditors	(8,748)	44,508
Cash generated from operations	196,567	(5,330)
Interest received	5,335	720
Net cash from/(used in) operating activities	<u>201,902</u>	<u>(4,610)</u>
Cash flows from investing activities		
Purchase of tangible assets	(15,003)	(13,001)
Net cash used in investing activities	<u>(15,003)</u>	<u>(13,001)</u>
Net increase/(decrease) in cash and cash equivalents	186,899	(17,611)
Cash and cash equivalents at beginning of year	375,387	392,998
Cash and cash equivalents at end of year	<u>562,286</u>	<u>375,387</u>

The notes on pages 15 to 26 form part of these financial statements.

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements

Year ended 30 April 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Easton House, 4 Turret Lane, Ipswich, Suffolk, IP4 1DL.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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 measured at fair value through income or expenditure.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

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.

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

3. Accounting policies *(continued)*

Income

All income is 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 charitable activities included in full when receivable and deferred where received in advance.
- income from sale of merchandise is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer.

Expenditure

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.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis.

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

3. Accounting policies *(continued)*

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.

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:

Fixtures, fittings and equipment	-	25% reducing balance
Equipment	-	25% straight line

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

British Association for Immediate Care is a company limited by guarantee with no share capital. The liability of each member in the event of a winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,488	—	1,488

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
HELP Appeal	–	250,000	250,000
	<u>1,488</u>	<u>250,000</u>	<u>251,488</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	370	–	370
Grants			
HELP Appeal	–	250,000	250,000
	<u>370</u>	<u>250,000</u>	<u>250,370</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Membership	102,614	102,614	67,051	67,051
Educational courses	257,692	257,692	249,884	249,884
	<u>360,306</u>	<u>360,306</u>	<u>316,935</u>	<u>316,935</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Shop income	–	–	2,672	2,672
	<u>–</u>	<u>–</u>	<u>2,672</u>	<u>2,672</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	5,335	5,335	720	720
	<u>5,335</u>	<u>5,335</u>	<u>720</u>	<u>720</u>

9. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	4	4	368	368
	<u>4</u>	<u>4</u>	<u>368</u>	<u>368</u>

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

10. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Cost of goods	<u>1,264</u>	<u>1,264</u>	<u>4,366</u>	<u>4,366</u>

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

11. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Wages and salaries	148,735	–	148,735
Grants awarded	632	226,563	227,195
Rent and rates	1,511	–	1,511
Light and heat	3,192	–	3,192
Travel and subsistence	19,683	–	19,683
Insurance	6,155	–	6,155
Repairs and renewals	96	–	96
Telephone	1,161	–	1,161
Other office costs	14,088	–	14,088
IT costs	11,150	–	11,150
Security	630	–	630
Legal and professional Courses	3,017	–	3,017
Bank charges and streamline fees	125,320	–	125,320
Conference costs	10,475	–	10,475
Advertising	61,589	–	61,589
Depreciation	–	–	–
Governance costs	12,752	–	12,752
	7,132	–	7,132
	<u>427,318</u>	<u>226,563</u>	<u>653,881</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Wages and salaries	103,220	–	103,220
Grants awarded	–	248,641	248,641
Rent and rates	1,032	–	1,032
Light and heat	3,379	–	3,379
Travel and subsistence	14,916	–	14,916
Insurance	5,877	–	5,877
Repairs and renewals	–	–	–
Telephone	1,167	–	1,167
Other office costs	11,767	–	11,767
IT costs	5,867	–	5,867
Security	1,040	–	1,040
Legal and professional Courses	2,869	–	2,869
Bank charges and streamline fees	123,234	–	123,234
Conference costs	10,006	–	10,006
Advertising	50,088	–	50,088
Depreciation	299	–	299
Governance costs	8,722	–	8,722
	7,104	–	7,104
	<u>350,587</u>	<u>248,641</u>	<u>599,228</u>

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

Governance costs	2024	2023
	£	£
Independent examination fee	5,940	5,400
Accountancy fees	1,192	1,164
	<u>7,132</u>	<u>7,104</u>

Grants to institutions:	2024	2023
	£	£
BASICS Devon	27,000	–
BASICS Dorset	–	23,244
BASICS Essex	16,200	25,000
BASICS North East	15,000	24,397
BASICS North Staffordshire	2,400	–
SARS (BHECCS)	20,000	22,174
BEEP Fund	–	25,000
BRAVO Medics	20,000	24,397
EMICS	23,750	–
MEDSERVE Wales	16,000	–
MARS	15,257	–
North West BASICS	20,000	24,902
SCAS	7,920	–
SARS	17,765	–
SWIFT Medics	4,200	15,000
SAVES	21,071	25,000
SCAS BASICS	–	23,980
YAS BASICS	–	15,547
	<u>226,563</u>	<u>248,641</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):	2024	2023
	£	£
Depreciation of tangible fixed assets	12,752	8,722
Operating leases	4,116	4,762
Independent examiners fee	<u>5,940</u>	<u>5,940</u>

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

13. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	5,940	5,940

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	136,614	95,885
Social security costs	6,121	2,937
Employer contributions to pension plans	6,000	4,398
	<u>148,735</u>	<u>103,220</u>

The total remuneration of key management personnel of the Charity was £55,902 (2023: £52,207).

The average head count of employees during the year was 6 (2023: 4).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

15. Trustee remuneration and expenses

None of the trustees (or any persons connected with them) received any remuneration during the period (2023: £Nil).

Two trustees were reimbursed a total of £257 for travel and meeting expenses (2023: three trustee was reimbursed a total of £1,148). One trustee was paid a total of £1,000 for instructor fees (2023: one trustee was paid a total of £2,640 for instructor fees).

The charity has purchased trustee indemnity insurance for £702 (2023: £1,088).

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

16. Tangible fixed assets

	Freehold property £	Fixtures, fittings and equipment £	Computer equipment £	Total £
Cost				
At 1 May 2023	220,000	83,017	45,630	348,647
Additions	–	1,157	13,846	15,003
At 30 April 2024	<u>220,000</u>	<u>84,174</u>	<u>59,476</u>	<u>363,650</u>
Depreciation				
At 1 May 2023	–	81,142	25,231	106,373
Charge for the year	–	791	11,961	12,752
At 30 April 2024	<u>–</u>	<u>81,933</u>	<u>37,192</u>	<u>119,125</u>
Carrying amount				
At 30 April 2024	<u>220,000</u>	<u>2,241</u>	<u>22,284</u>	<u>244,525</u>
At 30 April 2023	<u>220,000</u>	<u>1,875</u>	<u>20,399</u>	<u>242,274</u>

The property was valued externally by Fenn Wright LLP, Ipswich in July 2021.

17. Stocks

	2024 £	2023 £
Merchandise	<u>14,067</u>	<u>14,067</u>

18. Debtors

	2024 £	2023 £
Trade debtors	14,249	22,286
Prepayments	10,393	21,828
Other debtors	500	216,938
	<u>25,142</u>	<u>261,052</u>

19. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,598	6,344
Accruals and deferred income	115,499	118,352
Social security and other taxes	–	1,487
Other creditors	27	689
	<u>118,124</u>	<u>126,872</u>

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

20. Deferred income

	2024 £	2023 £
At 1 May 2023	110,676	50,273
Amount released to income	(110,676)	(50,273)
Amount deferred in year	<u>109,559</u>	<u>110,676</u>
At 30 April 2024	<u><u>109,559</u></u>	<u><u>110,676</u></u>

Deferred income above is in relation to courses and memberships for 2024/2025.

21. 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 £6,000 (2023: £4,398).

22. Analysis of charitable funds

Unrestricted funds

	At 1 May 2023 £	Income £	Expenditure £	Transfers £	At 30 April 2024 £
General funds	206,687	109,441	(242,755)	40,929	114,302
Education Fund	461,554	257,692	(185,827)	(28,429)	504,990
Revaluation reserve	<u>20,000</u>	-	-	-	<u>20,000</u>
	<u><u>688,241</u></u>	<u><u>367,133</u></u>	<u><u>(428,582)</u></u>	<u><u>12,500</u></u>	<u><u>639,292</u></u>

	At 1 May 2022 £	Income £	Expenditure £	Transfers £	At 30 April 2023 £
General funds	351,561	71,181	(231,719)	15,664	206,687
Education Fund	334,904	249,884	(123,234)	-	461,554
Revaluation reserve	<u>20,000</u>	-	-	-	<u>20,000</u>
	<u><u>706,465</u></u>	<u><u>321,065</u></u>	<u><u>(354,953)</u></u>	<u><u>15,664</u></u>	<u><u>688,241</u></u>

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 May 2023	Income	Expenditure	Transfers	At 30 April 2024
	£	£	£	£	£
Travel Fund	–	–	–	–	–
Cotton Trust	–	–	–	–	–
Steel Fund	–	–	–	–	–
Haywood Memorial Fund	–	–	–	–	–
Romanian Appeal	–	–	–	–	–
HELP Appeal	77,667	250,000	(226,563)	(12,500)	88,604
	<u>77,667</u>	<u>250,000</u>	<u>(226,563)</u>	<u>(12,500)</u>	<u>88,604</u>

	At 1 May 2022	Income	Expenditure	Transfers	At 30 April 2023
	£	£	£	£	£
Travel Fund	2,339	–	–	(2,339)	–
Cotton Trust	2,500	–	–	(2,500)	–
Steel Fund	92	–	–	(92)	–
Haywood Memorial Fund	714	–	–	(714)	–
Romanian Appeal	2,519	–	–	(2,519)	–
HELP Appeal	83,808	250,000	(248,641)	(7,500)	77,667
	<u>91,972</u>	<u>250,000</u>	<u>(248,641)</u>	<u>(15,664)</u>	<u>77,667</u>

HELP Appeal fund

The HELP Appeal fund provides grants to schemes.

Transfers between funds

Transfers from the HELP Appeal fund represent a contribution towards the administration of the charity and also the annual conference.

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	244,525	–	244,525
Current assets	512,891	88,604	601,495
Creditors less than 1 year	(118,124)	–	(118,124)
Net assets	<u>639,292</u>	<u>88,604</u>	<u>727,896</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	242,274	–	242,274
Current assets	572,839	77,667	650,506
Creditors less than 1 year	(126,872)	–	(126,872)
Net assets	<u>688,241</u>	<u>77,667</u>	<u>765,908</u>

24. Analysis of changes in net debt

	At 1 May 2023 £	Cash flows £	At 30 Apr 2024 £
Cash at bank and in hand	<u>375,387</u>	<u>186,899</u>	<u>562,286</u>

25. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	2,792	4,056
Later than 1 year and not later than 5 years	<u>2,371</u>	<u>5,164</u>
	<u>5,163</u>	<u>9,220</u>

26. Related parties

There were no related party transactions in the year (2023: £Nil).

BRITISH ASSOCIATION FOR IMMEDIATE CARE

England & Wales - Charity number 1188273

Accounts

COMPANY REGISTRATION NUMBER: 03553177

CHARITY REGISTRATION NUMBER: 1188273

**British Association for Immediate Care
Company Limited by Guarantee
Unaudited financial statements
30 April 2022**

British Association for Immediate Care

Company Limited by Guarantee

Financial statements

Year ended 30 April 2022

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British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report)

Year ended 30 April 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Companies Act 2006 and 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 published in October 2019.

Chair's report

This report focuses on the period from the 1 May 2021 until 30 April 2022. It charts the period immediately following the country having been in lockdown due to the Covid 19 pandemic and its associated restrictions. The 'new normal' for the Association included an ongoing commitment to smaller and more frequent courses, the headquarters staff working as a hybrid team with the office resourced once a week to facilitate the dispatch of membership packs and online-shop parcels.

This, for the Association, has been a challenging but rewarding period due in the greater part to the ongoing effects of the pandemic and the increased pressures within health. We were grateful to receive a further £250,000 donation from the HELP Appeal which has been distributed, via two grant application processes, to affiliated schemes to support their operational activities. We have also worked in partnership, with Smarter Metering Services Ltd who are a private company based in the East of England, to support six schemes who have now benefited from the donation of a response vehicle each.

Membership has continued to grow with a key stimulant being our social media presence which is curated by our office-based team. Our educational portfolio continues to be well received and run at full capacity with a healthy waiting list. Our Pre-Hospital Emergency Care (PHEC) course had recommenced in Autumn 2020 but our five-day Immediate Care Course (ICC) launched in September 2021 after its planned March 2021 inaugural course was cancelled by the venue due to the pandemic. As a brand-new course, the ICC brought together some of our most experienced faculty who worked alongside colleagues from the Dorset and Wiltshire Fire and Rescue Service training school at their West Moors training centre.

Our October 2021 conference broke new ground with an online event being hosted from a hotel venue in the West Midlands. Due to concerns regarding public health, the limitations in place and the potential for stricter limitations on face-to-face meetings a core team comprising the conference coordinating committee, chaired by Dr Andy Pountney, and a technical team led by Mr Richard Steyn oversaw the delivery of a very successful online conference.

Our core headquarters services are running smoothly but are increasingly busy due to workloads associated with course management, membership services and the administrative 'tidy-up' following the restructuring. Nancy Howlett, our membership officer went on maternity leave in February 2022 and the same month we welcomed Tia Hursey as her maternity cover and also Jemma Careswell as the new courses and events officer.

Mrs Nikki Cooke, an non elected trustee, resigned in December 2021 and I am personally grateful for her expertise and input during her period with us.

In closing, I would like to sincerely thank our education faculty members, members of the board (our trustees) and our office staff for their part in the work of British Association for Immediate Care as well as our members for being part of the growth of our Association.

Paul Gates
Chairman of the Board

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2022

Reference and administrative details

Registered charity name	British Association for Immediate Care
Charity registration number	1188273
Company registration number	03553177
Principal office and registered office	Easton House 4 Turret Lane Ipswich Suffolk IP4 1DL

The trustees

The trustees who served during the year and at the date of approval were as follows:

Mr P Gates (Chair)
Dr A Pountney (Vice Chair)
Dr R Cottingham (Hon Treasurer)
Dr J Barratt
Ms N Cooke (resigned 4 December 2021)
Prof A Leary MBE
Dr K Muscroft
Prof T Quinn
Dr R Steyn

Company secretary Mr A Kemp MBE FBASICS (Chief Officer)

Honorary Appointments

President Prof Sir Keith Porter
Vice president Dr P Holden FBASICS

Independent examiner Mark Proctor FCA DChA
Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

Bankers Royal Bank of Scotland
8-10 Princes Street
Ipswich
Suffolk
IP1 1QT

Solicitors Birketts LLP
Providence house
141-145 Princes Street Ipswich
Suffolk
IP1 1QJ

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2022

Objectives and activities

Our objects are:

1. For the public benefit, the relief of persons suffering injury or illness including by, but not limited to:
 - advancing the education of individuals who provide pre-hospital immediate care including health care professionals from a wide range of professions as well as military medical personnel, associate practitioners, community first responders and first aid and voluntary rescue staff; and
 - acting as a resource body for schemes, individuals and other organisations who provide pre-hospital immediate care.
2. To advance the education of the public in general (and particularly amongst health care professionals) in the subject of pre-hospital immediate care and to promote research for the public benefit in all aspects of that subject and to publish the useful results of such research.

Public benefit

Our main activities are described within this report. All our charitable activities focus on the activities described within our Objects. These activities are undertaken to further our charitable purposes for the public benefit through contributing to the relief of persons suffering from serious injury and illness by the provision of specialist education, acting as a national resource body and encouraging research in pre-hospital immediate care.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Association's aims and objectives, in planning future activities.

Achievements and performance

Despite the overshadowing of the pandemic and all of its ramifications the Association has gone from strength to strength. This has occurred within our office delivery, membership and scheme services, online sales and our course offering. Due to the pandemic, our annual conference held in October 2021 was an online event. The Association is being referenced and consulted in national strategic projects for the benefit of our members and schemes.

Office delivery

Continuing to work as a hybrid model the office is physically resourced one day a week to allow for essential office-based tasks including the sending out of new members' welcome packs and online shop purchases. Added to that course equipment is prepared and packed on-site and following considerable efforts has been rationalised and containerised to provide for greater flexibility in logistics and maintenance.

The new office database, introduced at the beginning of this reporting period, has been a major piece of work undertaken by the office team. Refinement and troubleshooting has been ongoing due in the greater part to previous practice leading to a number of inconsistencies in current records. Frequently these are not identified until a problem occurs or a data set misreports and only then can a process of data reconciliation occur. This has in particular kept our membership team busy and on their toes.

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2022

Achievements and performance *(continued)*

Membership and scheme services

Membership numbers have increased from 1,057 to 1,277 over the reporting period, a remarkable rise of 20.8%. April saw the long-service awards sent out with members receiving lapel pins marking their 10, 15, 20 and 30-year membership anniversaries. The Association was again privileged to be recognised as one of the nominating bodies for the award of the Queen's Platinum Jubilee Medal having previously been similarly recognised for the award of the Golden and Diamond Jubilee Medals and these were dispatched in early June for the Jubilee celebrations.

Over £700,000 in total has now been distributed to schemes via a competitive grant process with monies donated by the HELP Appeal. Added to that the generosity of Smarter Metering Services Ltd have led to further response vehicles being donated directly to a number of affiliated schemes.

A number of national relationships are in place with new ones established to represent our aims and the interests of our members and affiliated schemes.

- Faculty of Pre-Hospital Care at the Royal College of Surgeons of Edinburgh
- Association of Ambulance Chief Executives (AACE)
- Driver Training Advisory Group of AACE (DTAG).
- National HEMS Audit and Research Forum
- Association of Anaesthetists of Great Britain and Ireland (AAGBI)
- Royal College of Nursing guidance for verification of unexpected death

Two new schemes have been affiliated within the reporting period:

- Beds and Herts Emergency Critical Care Scheme (BHECCS)
- SCAS BASICS

Courses

There has been a total of 12-PHEC and 1-ICC courses delivered within the reporting period. Course enquires remain strong and have included delivery via bespoke courses into industry and higher education.

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2022

Financial review

We are pleased to present the Accounts for the Association for 2021-2022 within this report. The trustees are extremely grateful for the support received from the office staff and particularly for the hard work of Derek Eade in keeping our financial affairs running so smoothly and keeping the Association updated.

We also wish to thank Ensors who have provided our professional services until 2021 and wish them well. As we move on to our new structures and systems and extend a very warm welcome to our new examiners and accountants, Lovewell Blake LLP. We look forward to a lasting working relationship.

The Association's finances remain in excellent health. Our income this year totals £780,710, with £152,674 of membership income and a truly significant income of £151,563 from our incredibly popular courses. We would like to pay tribute to all our Instructors and Course Directors who have worked so tirelessly to deliver this highly sought-after teaching. As noted above, the HELP appeal continues generously to donate £250k per annum to the Association to support our schemes and members.

Expenditure for the year totalled £498,056 resulting in an overall surplus of £282,654.

Our fixed assets are relatively unchanged at £237,995 and net current assets of £560,442 mean that the charity have total funds of £798,437.

At the year end the charity held £91,972 in restricted funds and free reserves amounted to £468,470.

It is noteworthy that an investment of £124k in 2013 will mature next year, and our Honorary Treasurer has recommended to the Board that this and the awaited legacy be invested to support our reserves policy.

Our pricing policy

Our pricing strategy for both our courses is focused on delivering cost effective opportunities for the Association's members, whilst ensuring that others active and interested in pre-hospital care are also able to attend at a competitive and fair price. Course prices remained static until towards the end of the reporting period, when a 3.5% inflationary increase was applied against a national background of sharply rising prices, increased fuel costs and increased venue costs.

Annual subscriptions

The subscription structure has remained without change or increase recognising the increased membership numbers.

Donations

The HELP Appeal in October of 2021 donated a total of £250,000 which has been used to provide 13 cash grants within this reporting period. Thanks to their generosity seven emergency vehicles have been provided alongside equipping responders and their vehicles with purchases as divergent as blue lights and sirens, personal protective equipment, safety cameras, training and education.

A legacy donation is currently in process of being administered which has an estimated value of £200,000.

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2022

Financial review *(continued)*

Reserves policy and going concern

The Trustees are very mindful of the need to be diligent and use the Association's money to further its objects as a charity. As a charity, the Association is required to ensure that it does not have excessive amounts of reserves and that its money is used to further the objects:

- The charity must ensure that it uses its financial reserves to further its objects. The charity must not keep large reserves as this could affect future income from other sources as they would want to see the charity use the money to further its objects appropriately.
- There is a need to ensure that the charity has some reserves of money to continue to function should no income be forthcoming for whatever reason. Whilst the charity currently has a regular income this should not be relied on and proper budget production, monitoring and planning should be in place to minimise risk.
- The charity will maintain a reserve to meet its running costs for 12 months. This money is to be maintained in a bank account with appropriate access.
- Where the charity has a specific business case for a project a fund will be set up to ensure the money for this is dedicated to delivering the project.

As at the year end, free reserves of the charity amounted to £468,470 and at this point in time, the Trustees are content that the reserves it holds will allow it to successfully function for the next two to three years without further income. We therefore consider the charity to remain as a going concern.

At the year end the charity also held restricted reserves of £91,972.

Risk Policy

The Association is required to have an up-to-date risk register. This documents all the risks it is exposed to, and what mitigations are in place. The risk register is reviewed at regular intervals.

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

Plans for future periods

Future plans are focused on strengthening the office base with recruitment for a course & events business manager and two part-time staff instructors. This is in response to the increased demand for courses including within the bespoke sector. To support our development of our charities governance we will also be looking to obtain a short-term management and governance consultant. A key aim as the Association moves forward is to re-establish its role within national governance and discussions for matters relating to pre-hospital care. The current activities in this area demonstrate that there is a role for the Association to play and that as this area of activity is extended our affiliated schemes will gain greater traction regionally by our activities nationally.

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2022

Structure, governance and management

Governing Document

The British Association for Immediate Care is a company limited by guarantee governed by its Articles of Association dated 14 February 2020 and more recently amended by special resolution on 8 February 2021. It is registered as a charity with the Charity Commission. Membership is open to individuals interested in pre-hospital emergency care and to schemes organised to provide the same. Individual members agree to contribute £1 in the event of the charity winding up.

Appointment of trustees

As set out in the Articles of Association, up to six trustees are elected by the voting membership of the Association. The trustees have the power to co-opt up to five others to serve as trustees, these are normally non-voting members of the Association and would normally be non-members. The chair and other officers of the trustees are appointed from amongst the trustees themselves according to their needs.

All members are circulated with invitations to nominate trustees prior to an election taking place. The election of trustees occurs normally at an annual general meeting. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee induction and training

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Fundraising Regulator

The charity does not actively fundraise from the public or run legacy campaigns or undertake similar fundraising activities in its own right or via a trading subsidiary or third party. The trustees are pleased to receive unsolicited gifts and legacies from patrons and supporters who generously support our immediate care work, however the trustees have no plans to actively fundraise from the public in the foreseeable future.

There have been no complaints to the Fundraising Regulator in the period.

Investment policy and performance

The trustees, having regard to the liquidity requirements of operating the Association, have kept available funds in an interest-bearing deposit account.

Key management personnel remuneration

The trustees consider the Association's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Association on a day-to-day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in note 15 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the trustees benchmark against pay levels in the administrative levels of the NHS and local government.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. There are no related party transactions to report.

British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2022

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The trustees' annual report was approved on 1 October 2022 and signed on behalf of the board of trustees by:

Mr P Gates (Chair)
Trustee

British Association for Immediate Care

Company Limited by Guarantee

Independent examiner's report to the trustees of British Association for Immediate Care

Year ended 30 April 2022

I report to the charity trustees on my examination of the financial statements of the company for the year ended 30 April 2022 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements 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).

British Association for Immediate Care

Company Limited by Guarantee

Independent examiner's report to the trustees of British Association for Immediate Care *(continued)*

Year ended 30 April 2022

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.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

10 Oct 22

British Association for Immediate Care

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 30 April 2022

		Year to 30 Apr 22			Period from 1 Apr 20 to 30 Apr 21
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	217,761	250,000	467,761	250,549
Charitable activities	6	304,237	–	304,237	241,103
Other trading activities	7	4,252	–	4,252	4,212
Investment income	8	8	–	8	190
Other income	9	4,452	–	4,452	6,457
Total income		<u>530,710</u>	<u>250,000</u>	<u>780,710</u>	<u>502,511</u>
Expenditure					
Raising funds					
Costs of other trading activities	10	–	–	–	(2,990)
Charitable activities	11	(308,663)	(189,393)	(498,056)	(545,663)
Total expenditure		<u>(308,663)</u>	<u>(189,393)</u>	<u>(498,056)</u>	<u>(548,653)</u>
Net income/(expenditure) before transfer of funds		222,047	60,607	282,654	(46,142)
Transfers between funds		7,500	(7,500)	–	–
Other recognised gains and losses					
Gains from revaluation of fixed assets		<u>20,000</u>	–	<u>20,000</u>	–
Net movement in funds		249,547	53,107	302,654	(46,142)
Reconciliation of funds					
Total funds brought forward		<u>456,918</u>	<u>38,865</u>	<u>495,783</u>	<u>541,925</u>
Total funds carried forward		<u>706,465</u>	<u>91,972</u>	<u>798,437</u>	<u>495,783</u>

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 25 form part of these financial statements.

British Association for Immediate Care

Company Limited by Guarantee

Balance sheet

30 April 2022

	Note	2022 £	£	2021 £	£
Fixed assets					
Tangible fixed assets	16		237,995		222,870
Current assets					
Stocks	17	15,144		12,207	
Debtors	18	234,664		39,800	
Cash at bank and in hand		392,998		290,771	
		<u>642,806</u>		<u>342,778</u>	
Creditors: Amounts falling due within one year	19	<u>(82,364)</u>		<u>(69,865)</u>	
Net current assets			<u>560,442</u>		<u>272,913</u>
Total assets less current liabilities			<u>798,437</u>		<u>495,783</u>
Net assets			<u>798,437</u>		<u>495,783</u>
Funds of the charity					
Restricted funds			91,972		38,865
Unrestricted funds:					
Revaluation reserve		20,000		—	
Other unrestricted income funds		<u>686,465</u>		<u>456,918</u>	
Total unrestricted funds		<u>706,465</u>		<u>456,918</u>	
Total charity funds	22		<u>798,437</u>		<u>495,783</u>

For the year ending 30 April 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The balance sheet
continues on the following page.

The notes on pages 15 to 25 form part of these financial statements.

British Association for Immediate Care

Company Limited by Guarantee

Balance sheet *(continued)*

30 April 2022

These financial statements were approved by the board of trustees and authorised for issue on 1 Oct 22, and are signed on behalf of the board by:

Mr P Gates (Chair)
Trustee

Dr R Cottingham (Hon Treasurer)
Trustee

Company registration number: 03553177

The notes on pages 15 to 25 form part of these financial statements.

British Association for Immediate Care

Company Limited by Guarantee

Statement of cash flows

Year ended 30 April 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income/(expenditure)	282,654	(46,142)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,351	2,779
Impairment of tangible fixed assets	–	1,000
Other interest receivable and similar income	(8)	(190)
Interest payable and similar charges	1,884	10,414
<i>Changes in:</i>		
Stocks	(2,937)	(12,207)
Trade and other debtors	(194,864)	(10,441)
Trade and other creditors	12,499	24,725
Cash generated from operations	<u>105,579</u>	<u>(30,062)</u>
Interest paid	(1,884)	(10,414)
Interest received	<u>8</u>	<u>190</u>
Net cash from/(used in) operating activities	<u>103,703</u>	<u>(40,286)</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(1,476)</u>	<u>(21,579)</u>
Net cash used in investing activities	<u>(1,476)</u>	<u>(21,579)</u>
Net increase/(decrease) in cash and cash equivalents	102,227	(61,865)
Cash and cash equivalents at beginning of year	<u>290,771</u>	<u>352,636</u>
Cash and cash equivalents at end of year	<u>392,998</u>	<u>290,771</u>

The notes on pages 15 to 25 form part of these financial statements.

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements

Year ended 30 April 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Easton House, 4 Turret Lane, Ipswich, Suffolk, IP4 1DL.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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 measured at fair value through income or expenditure.

Going concern

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

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.

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2022

3. Accounting policies *(continued)*

Income

All income is 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 charitable activities included in full when receivable and deferred where received in advance.
- income from sale of merchandise is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer.

Expenditure

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.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis.

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2022

3. Accounting policies *(continued)*

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.

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:

Fixtures and fittings	-	25% reducing balance
Computer Equipment	-	25% straight line

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

British Association for Immediate Care is a company limited by guarantee with no share capital. The liability of each member in the event of a winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	823	—	823

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Legacies			
Legacies	216,938	–	216,938
Grants			
HELP Appeal	–	250,000	250,000
	<u>217,761</u>	<u>250,000</u>	<u>467,761</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	549	–	549
Legacies			
Legacies	–	–	–
Grants			
HELP Appeal	–	250,000	250,000
	<u>549</u>	<u>250,000</u>	<u>250,549</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Membership	152,674	152,674	104,464	104,464
Educational courses	151,563	151,563	136,639	136,639
	<u>304,237</u>	<u>304,237</u>	<u>241,103</u>	<u>241,103</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Shop income	4,252	4,252	4,212	4,212
	<u>4,252</u>	<u>4,252</u>	<u>4,212</u>	<u>4,212</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	8	8	190	190
	<u>8</u>	<u>8</u>	<u>190</u>	<u>190</u>

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2022

9. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income	4,452	4,452	985	985
CJRS furlough income	–	–	5,472	5,472
	<u>4,452</u>	<u>4,452</u>	<u>6,457</u>	<u>6,457</u>

10. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Cost of goods	–	–	2,990	2,990
	<u>–</u>	<u>–</u>	<u>2,990</u>	<u>2,990</u>

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2022

11. Expenditure on charitable activities

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Grants awarded	–	189,393	–	189,393	249,496
Educational courses	145,749	–	128,471	274,220	149,046
Membership	–	–	14,054	14,054	95,110
Governance costs	–	–	20,389	20,389	52,011
	<u>145,749</u>	<u>189,393</u>	<u>162,914</u>	<u>498,056</u>	<u>545,663</u>

Governance costs

	2022 £	2021 £
Independent examination fee - current year	5,400	5,000
Independent examination fee - previous year	10,128	–
Accountancy fees	1,049	16,450
Legal and professional fees	3,262	27,016
Other consultancy and service costs	550	3,545
	<u>20,389</u>	<u>52,011</u>

During the year ended 30 April 2022 £189,393 (2021: £244,496) of charitable activities was restricted and £308,663 (2021: £304,157) was unrestricted.

Grants to institutions:

	2022 £	2021 £
BASICS Dorset	23,000	2,270
BASICS Essex Accident Rescue Service	25,000	8,341
BHECCS	10,000	–
BEEP Fund	19,035	29,021
BRAVO Medics	25,000	20,161
CSI BASICS	24,663	–
EMICS	6,462	12,168
LIVES HELP	10,000	43,000
MEDSERVE Wales	17,880	–
Mercia Accident Rescue	9,636	4,229
Suffolk Accident Rescue Service	12,500	–
SWIFT Medics	950	–
WYMRT	5,267	15,370
BASICS Cornwall	–	9,051
BASICS Devon	–	45,165
BASICS NI	–	2,392
BASICS North Staff	–	2,883
MAGPAS	–	35,000
North Wales	–	10,500
West Midlands	–	9,945
	<u>189,393</u>	<u>249,496</u>

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2022

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	6,351	2,779
Operating leases	2,964	11,234
Impairment loss	—	1,000
	<u> </u>	<u> </u>

13. Independent examination fees

	Year to 30 Apr 22	Period from 1 Apr 20 to 30 Apr 21
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	5,400	5,000
Other financial services	—	16,450
	<u> </u>	<u> </u>
	<u>5,400</u>	<u>21,450</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 30 Apr 22	Period from 1 Apr 20 to 30 Apr 21
	£	£
Wages and salaries	86,478	108,876
Social security costs	3,452	4,264
Employer contributions to pension plans	3,541	3,291
	<u> </u>	<u> </u>
	<u>93,471</u>	<u>116,431</u>

The total remuneration of key management personnel of the Charity was £51,535 (2021: £90,846).

The average head count of employees during the year was 3 (2021: 4).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

15. Trustee remuneration and expenses

None of the trustees (or any persons connected with them) received any remuneration during the period (2021: £Nil).

One trustee was reimbursed a total of £2,033 for travel and meeting expenses (2021: one trustee was reimbursed a total of £458). One trustee was paid a total of £5,890 for instructor fees (2021: one trustee was paid a total of £1,920 for instructor fees).

The charity has purchased trustee indemnity insurance for £1,353 (2021: £1,344).

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2022

16. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 May 2021	200,000	80,922	33,248	314,170
Additions	–	–	1,476	1,476
Revaluations	20,000	–	–	20,000
At 30 April 2022	<u>220,000</u>	<u>80,922</u>	<u>34,724</u>	<u>335,646</u>
Depreciation				
At 1 May 2021	–	80,486	10,814	91,300
Charge for the year	–	109	6,242	6,351
At 30 April 2022	<u>–</u>	<u>80,595</u>	<u>17,056</u>	<u>97,651</u>
Carrying amount				
At 30 April 2022	<u>220,000</u>	<u>327</u>	<u>17,668</u>	<u>237,995</u>
At 30 April 2021	<u>200,000</u>	<u>436</u>	<u>22,434</u>	<u>222,870</u>

17. Stocks

	2022 £	2021 £
Raw materials and consumables	<u>15,144</u>	<u>12,207</u>

18. Debtors

	2022 £	2021 £
Trade debtors	950	1,680
Prepayments and accrued income	16,776	5,635
Other debtors	216,938	32,485
	<u>234,664</u>	<u>39,800</u>

19. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	7,330	10,145
Accruals and deferred income	74,187	58,497
Social security and other taxes	497	1,223
Other creditors	350	–
	<u>82,364</u>	<u>69,865</u>

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2022

20. Deferred income

	2022	2021
	£	£
At 1 May 21	50,152	40,270
Amount released to income	(50,152)	(40,270)
Amount deferred in year	50,273	50,152
At 30 Apr 22	<u>50,273</u>	<u>50,152</u>

Deferred income above is in relation to courses and memberships for 2022/2023.

21. 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 £3,541 (2021: £3,291).

22. Analysis of charitable funds

Unrestricted funds

	At 1 May 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 30 April 2022 £
General funds	156,507	379,147	(308,663)	7,500	–	234,491
Education Fund	300,411	151,563	–	–	–	451,974
Revaluation reserve	–	–	–	–	20,000	20,000
	<u>456,918</u>	<u>530,710</u>	<u>(308,663)</u>	<u>7,500</u>	<u>20,000</u>	<u>706,465</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 30 April 2021 £
General funds	165,647	114,866	(131,506)	7,500	–	156,507
Education Fund	335,417	137,645	(172,651)	–	–	300,411
Revaluation reserve	–	–	–	–	–	–
	<u>501,064</u>	<u>252,511</u>	<u>(304,157)</u>	<u>7,500</u>	<u>–</u>	<u>456,918</u>

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2022

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 May 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 30 April 2022 £
Travel Fund	2,339	–	–	–	–	2,339
Cotton Trust	2,500	–	–	–	–	2,500
Steel Fund	92	–	–	–	–	92
Haywood Memorial Fund	714	–	–	–	–	714
Romanian Appeal	2,519	–	–	–	–	2,519
HELP Appeal	30,701	250,000	(189,393)	(7,500)	–	83,808
	<u>38,865</u>	<u>250,000</u>	<u>(189,393)</u>	<u>(7,500)</u>	<u>–</u>	<u>91,972</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 30 April 2021 £
Travel Fund	2,339	–	–	–	–	2,339
Cotton Trust	2,500	–	–	–	–	2,500
Steel Fund	92	–	–	–	–	92
Haywood Memorial Fund	714	–	–	–	–	714
Romanian Appeal	2,519	–	–	–	–	2,519
HELP Appeal	32,697	250,000	(244,496)	(7,500)	–	30,701
	<u>40,861</u>	<u>250,000</u>	<u>(244,496)</u>	<u>(7,500)</u>	<u>–</u>	<u>38,865</u>

Travel fund

The Travel fund is to assist members to attend overseas conferences and to provide feedback.

Cotton Trust fund

The Cotton Trust fund is to provide loans to members to buy equipment.

Steel fund

The Steel fund is to provide funding for e-learning courses on the charity's website.

Haywood Memorial fund

The Haywood Memorial fund provides funding for the annual lecture held at the conference and for the provision of a meal.

Romanian Appeal fund

The Romanian Appeal fund is to provide funds for Romanian doctors to attend UK conferences and to receive training.

HELP Appeal fund

The HELP Appeal fund provides grants to schemes.

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2022

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	237,995	–	237,995
Current assets	550,834	91,972	642,806
Creditors less than 1 year	(82,364)	–	(82,364)
Net assets	<u>706,465</u>	<u>91,972</u>	<u>798,437</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	222,870	–	222,870
Current assets	303,913	38,865	342,778
Creditors less than 1 year	(69,865)	–	(69,865)
Net assets	<u>456,918</u>	<u>38,865</u>	<u>495,783</u>

24. Analysis of changes in net debt

	At 1 May 2021 £	Cash flows £	At 30 April 2022 £
Cash at bank and in hand	<u>290,771</u>	<u>102,227</u>	<u>392,998</u>

25. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	4,056	–
Later than 1 year and not later than 5 years	9,641	–
	<u>13,697</u>	<u>–</u>

26. Related parties

There were no related party transactions in the year (2021: £Nil).

BRITISH ASSOCIATION FOR IMMEDIATE CARE

England & Wales - Charity number 1188273

Accounts



British Association for Immediate Care
(a charitable company limited by guarantee)

Annual Report & Financial Statements
Period ended 30 April 2021

Registered with Companies House in England & Wales

Company N^o: 03553177

Registered with the Charity Commission in England & Wales

Charity N^o: 1188273

Note regarding the late submission of the Annual Report to the Charity Commission

Due to circumstances out of the control of the Trustees and staff of the British Association for Immediate Care I regret the late submission of this Annual report to the Charity Commission. This was due entirely to staffing issues at Ensors Accountants LLP, who undertake the independent auditing of our accounts contained within this report.

Anthony E Kemp MBE
Chief Officer | Company Secretary
British Association for Immediate Care

18 March 2022



Annual Report for the period ended 30 April 2021

Legal and administrative details

Company N° 03553177

Charity N° 1188273

Registered office Easton House, 4 Turret Lane, Ipswich, Suffolk, IP4 1DL

Auditors Ensors Accountants LLP, Connexions, 159 Princes St, Ipswich, Suffolk, IP1 1QJ

Bankers Royal Bank of Scotland, 8 - 10 Princes Street, Ipswich, Suffolk, IP1 1QT

Solicitors Birketts LLP, Providence House, 141-145 Princes Street, Ipswich, Suffolk, IP1 1QJ

Trustees and officers

Trustees

Mr P Gates	Chair
Dr A Pountney	Vice Chair
Dr R Cottingham	Hon Treasurer
Dr R Steyn	
Prof A Leary MBE	
Prof T Quinn	(Appointed 6 June 2020)
Ms K Smith	(Resigned 8 April 2020)
Dr J Barratt	(Appointed 30 March 2021)
Dr K Muscroft	(Appointed 30 March 2021)
Ms N Cooke	(Appointed 6 June 2020/ Resigned 4 December 2021)

Secretary

Mr A Kemp MBE

Chief Officer

Mr A Kemp MBE

Honorary Appointments

President Sir Keith Porter

Vice President Dr P Holden



Annual Report
for the period ended 30 April 2021

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Chair's Report for the period ended 30 April 2021

The British Association for Immediate Care was formed in 1977 as the British Association for Immediate Care Schemes (BASICS). Its name was changed to the current one within a couple of years when it became a membership association rather than simply an umbrella organisation for a number of local immediate care schemes throughout the UK. In 1985, two limited companies (BASICS Education Ltd and BASICS Trading Ltd) were incorporated to separate our commercial interests from the charitable ones. More recently in 2020, as part of a strategic review, BASICS Education Ltd was registered as a charitable company limited by guarantee and renamed the British Association for Immediate Care (the Association) and into which BASICS, the old charity, and all of its members and interests were merged following its dissolution. As of the 2 November 2021 the corporate restructuring was completed with the formal dissolution of BASICS Trading Ltd.

This report focuses on the period from the 1 April 2020 until 30 April 2021. The reporting period started off with the country being in a national lockdown due to the Covid 19 pandemic. This required the Association to work differently and as a consequence, we had to transfer its business to a home working model with our education provision ceasing until September 2020. In September we delivered the first of a completely revised Pre-Hospital Emergency Care Course run with smaller cohorts than previously. The new courses have continued to be popular with all courses being full with a very healthy waiting list.

Throughout this period the office team took the opportunity to completely restructure their working and this led to a number of significant savings and efficiencies to the running of the Association. Alongside this the website was initially refreshed and later completely renewed. Our social media presence has become much more visible and this has had a significant impact on our membership which has increased by 28%.

A range of new initiatives have revitalised our membership services and have included a very well received new members pack, a complete overhaul of our online shop with new products using our updated logo, a transmission to a new members database which has allowed for a much smoother and integrated membership experience.

Over the course of this last year, we have welcomed Nikki Cooke, Professor Tom Quinn, Dr Katie Muscroft and Dr Jon Barratt to the Board as elected members of the Association. The Board is now fully constituted under our Articles of Association. One of the first and most important things we need to do is work on producing a strategy beyond 2022 for the Association and it is hoped that this will be ready for the 2022 conference and AGM. Our chief officer and company secretary Mr Tony Kemp joined the staff in April 2020 to lead the office team.

In closing, I would like to sincerely thank our education faculty members, members of the board (our trustees) and our office staff for their part in the work of British Association for Immediate Care as well as our members for being part of the growth of our Association.

Paul Gates

Chairman of the Board



Trustees' Report for the period ended 30 April 2021

The trustees are pleased to present their annual report together with the financial statements of the charity for the period ending 30 April 2021 which are also prepared to meet the requirements for a directors' report and accounts for the purposes of the Companies Act.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association of the charity, and the 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)).

Objects and activities

Our objects are:

1. For the public benefit, the relief of persons suffering injury or illness including by, but not limited to:
 - a. advancing the education of individuals who provide pre-hospital immediate care including health care professionals from a wide range of professions as well as military medical personnel, associate practitioners, community first responders and first aid and voluntary rescue staff; and
 - b. acting as a resource body for schemes, individuals and other organisations who provide pre-hospital immediate care.
2. To advance the education of the public in general (and particularly amongst health care professionals) in the subject of pre-hospital immediate care and to promote research for the public benefit in all aspects of that subject and to publish the useful results of such research.

Public Benefit statement

Our main activities are described within this report. All our charitable activities focus on the activities described within our Objects. These activities are undertaken to further our charitable purposes for the public benefit through contributing to the relief of persons suffering from serious injury and illness by the provision of specialist education, acting as a national resource body and encouraging research in pre-hospital immediate care.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Association's aims and objectives, in planning future activities.

Statement regarding the restructuring

As discussed within the Chair's report, the entity being reported on has undergone a significant restructuring in the last 2 years. The original company, then named BASICS Education Ltd, was renamed as the British Association for Immediate Care (5 August 2019) and registered as a charitable company limited by guarantee (2 March 2020). The new charitable company was merged with the old charity British Association for Immediate Care and all of the assets from the old charity were transferred to the new charitable company. The current year accounts have therefore been prepared using the merger accounting method.

Following the year end, BASICS Trading Ltd made an application to be struck off and was finally dissolved on 2 November 2021.



Trustees' Report

for the period ended 30 April 2021

Achievements and performance

Despite the overshadowing of the pandemic and all of its ramifications the Association has gone from strength to strength. This has occurred within our office delivery, membership & scheme services, online sales and our course offering. Due to the pandemic we were sadly unable to hold our annual conference in October 2020. In other areas too, the Association is being referenced and consulted in national strategic projects for the benefit of our members and schemes.

Office delivery

The office closed at the start of the first national lockdown and its operations transferred to a virtual office environment until September 2020. With the relaxation of the lockdown a hybrid working model was adopted which remains in place today. The office is physically staffed one-day a week to allow for essential office-based tasks including the sending out of new members welcome packs and online shop purchases.

A major project started in late 2020 was the development of the database that underpins all of our office-based operations. Previously, what is now fully integrated, was a piecemeal operation whereby staff had to manually update our various records across a number of different platforms. This included our payments & direct debit system that was dependent on a non-supported pc software platform and required manual programming for each and every transaction. The new platform is now up and running and despite a few initial teething issues provides an integrated and much smoother user experience. At the same time, the front end of the platform is our revamped website which again integrates into the database for online purchases and transactions.

Whilst discussed in greater detail further on, the office team have developed and refreshed the online shop, course information & marketing.

Membership & scheme services

A very satisfying increase in membership has seen the number of individual members rising from 833 to 1,057. The newly introduced members welcome packs have proved very successful. Containing a welcome card, sew on badge, lanyard and pen many new members have taken to social media to express their pleasure.

Overall, membership services have been further developed with new discounts being offered as well as regular members newsletters being sent by email. Alongside this, a number of long membership awards have been sent out which continues to attract a very positive response.

Schemes too have noticed an upturn in services offered to them. The grants enabled from the HELP Appeal have been a very significant stimulus as have the vehicles donated directly to a number of affiliated schemes by Smarter Metering Ltd.

National scheme meetings continue, as have our regular scheme newsletters which have included updates as diverse as recommending members for national honours, the implications of the budget and the emerging issues around driver training.



Trustees' Report for the period ended 30 April 2021

A number of national relationships are in place with new ones established to represent our aims and the interests of our members and affiliated schemes.

- Faculty of Pre-Hospital Care at the Royal College of Surgeons of Edinburgh
- Association of Ambulance Chief Executives (AACE)
- Driver Training Advisory Group of AACE.
- National HEMS Audit and Research Forum
- Royal College of Nursing guidance for verification of unexpected death

The last 18-months have seen the recognition of two new schemes:

- BASICS Dorset
- The North East Immediate Care Scheme

A covid inspired initiative has been that of the Wobble Line. This is a daily phone support service available to members and non-members alike working and volunteering in pre-hospital care as well as their families and loved ones. This service has been provided non-stop from day one of the national lockdown and attracts calls from a range of providers and their family members. It has dealt with issues as diverse as the resurgence of PTSD, abusive relationships, depression, work problems and post incident support.

Online shop

The online shop was suspended at the beginning of the first lockdown just as a new product line was being sourced to re-invigorate sales. Re-launched during the early autumn of 2020 the online shop has proved to be a popular and well used area of the website. A number of new products (i.e., cufflinks, course related badges, running shirts etc) joined established favourites (polo shirts, fleeces, lapel badges) all displaying our 2020 logo, including in its monochrome format which has proved to be a firm favourite across the various product lines.

Courses

There are two courses, the Pre-Hospital Care (PHEC) and the Immediate Care Course (ICC) delivered within our planned portfolio provision throughout the reporting period. Overall, a total of 12-PHEC courses and one ICC course were delivered in the reporting period. Additionally, 4-bespoke PHEC courses were delivered to higher education and industry.

Inaugural Fellows of the British Association for Immediate Care

The Directors were very pleased to institute the Fellowship as the Association's senior award to recognise individuals who have, over many years, provided exceptional and outstanding service directly to the Association. The inaugural fellows elected were:

- Dr P Holden
- Mr A Kemp



Trustees' Report for the period ended 30 April 2021

Financial review

The Association recorded an income this financial period of £502,511. Completing the Association's restructuring was a major part of this period's strategic focus and needed to be executed in compliance with all legal and financial requirements. The trustees therefore sought external expert support for the process and this necessitated an investment of £45,935. The majority of this expenditure has now been incurred, and the Board has not seen fit to make special provisions for next year. The onset of the Covid pandemic and associated lockdowns had a negative impact on course incomes given the 6-months hiatus in course delivery. However, thanks to the new course portfolio and the hard work of all concerned, income was only down 33% on the previous year. There remains a fund balance of £495,783 at period end, with a healthy income stream being reported throughout the longer term of this annual report to be formally reported within the next financial year's reporting.

Our pricing policy

Our pricing strategy for both our courses is focused on delivering cost effective opportunities for the Association's members, whilst ensuring that others active and interested in pre-hospital care are also able to attend at a competitive and fair price.

Annual subscriptions

In preparing to accept the transfer of members at the start of the financial period a decision was taken by the trustees of the Association to transfer them within the BASICS subscription structure without change or increase.

Donations

The HELP Appeal in September of 2020 donated a total of £250,000 which has been used to provide 17 cash grants to date. Thanks to their generosity seven emergency vehicles have been provided alongside equipping responders and their vehicles with purchases as divergent as blue lights & sirens, personal protective equipment, safety cameras and training.

Reserves policy and going concern

The Trustees are very mindful of the need to be diligent and use the Association's money to further its objects as a charity. As a charity, the Association is required to ensure that it does not have excessive amounts of reserves and that its money is used to further the objects:

- The charity must ensure that it uses its financial reserves to further its objects. The charity must not keep large reserves as this could affect future income from other sources as they would want to see the charity use the money to further its objects appropriately.
- There is a need to ensure that the charity has some reserves of money to continue to function should no income be forthcoming for whatever reason. Whilst the charity currently has a regular income this should not be relied on and proper budget production, monitoring and planning should be in place to minimise risk.



Trustees' Report for the period ended 30 April 2021

- The charity will maintain a reserve to meet its running costs for 12 months. This money is to be maintained in a bank account with appropriate access.
- Where the charity has a specific business case for a project a fund will be set up to ensure the money for this is dedicated to delivering the project.

As at the year end, free reserves of the charity amounted to £234,048 and at this point in time, the Trustees are content that the reserves it holds will allow it to successfully function for the next two to three years without further income. We therefore consider the charity to remain as a going concern.

Risks Policy

The Association is required to have an up-to-date risk register. This documents all the risks it is exposed to, and what mitigations are in place. The risk register is reviewed at regular intervals.

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

Plans for future periods

As the pandemic continues future plans revolve around strengthening the office base with recruitment for a course and events administrator currently underway. A key aim as the Association moves forward is to re-establish its role within national governance and discussions for matters relating to pre-hospital care. The current activities in this area demonstrate that there is a role for the Association to play and that as this area of activity is extended our affiliated schemes will gain greater traction regionally by our activities nationally.

Governing Document

The British Association for Immediate Care is a company limited by guarantee governed by its Articles of Association dated 14 February 2020 and more recently amended by special resolution on 8 February 2021. It is registered as a charity with the Charity Commission. Membership is open to individuals interested in pre-hospital emergency care and to schemes organised to provide the same. Individual members agree to contribute £1 in the event of the charity winding up.

Appointment of trustees

As set out in the Articles of Association, up to six trustees are elected by the voting membership of the Association. The trustees have the power to co-opt up to five others to serve as trustees, these are normally non-voting members of the Association and would normally be non-members. The chair and other officers of the trustees are appointed from amongst the trustees themselves according to their needs.

All members are circulated with invitations to nominate trustees prior to an election taking place. The election of trustees occurs normally at an annual general meeting. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.



Trustees' Report for the period ended 30 April 2021

Trustee induction and training

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Fundraising Regulator

The charity does not actively fundraise from the public or run legacy campaigns or undertake similar fundraising activities in its own right or via a trading subsidiary or third party. The trustees are pleased to receive unsolicited gifts and legacies from patrons and supporters who generously support our immediate care work, however the trustees have no plans to actively fundraise from the public in the foreseeable future.

There have been no complaints to the Fundraising Regulator in the period.

Investment policy and performance

The trustees, having regard to the liquidity requirements of operating the Association, have kept available funds in an interest-bearing deposit account.

Key management personnel remuneration

The trustees consider the Association's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Association on a day-to-day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in note 10 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the trustees benchmark against pay levels in the administrative levels of the NHS and local government.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. There are no related party transactions to report.

The charity's wholly owned subsidiary, BASICS Trading was established to operate the commercial trade and annual conference. BASICS Trading gift aided the majority of its profits to the charity, where able to do so. The company ceased to trade in April 2020 and was dissolved in November 2021.



Trustees' Report for the period ended 30 April 2021

Trustees' responsibilities in relation to the financial statements

The trustees, who are also the directors of British Association for Immediate Care for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

Paul Gates

Chairman of the board

Dated: 14 March 2022



Independent Examiner's Report to the Trustees for the period ended 30 April 2021

I report to the trustees on my examination of the accounts of the British Association for Immediate Care (the charity) for the period ended 30 April 2021, which are set out on pages 10 to 32.

Responsibilities and basis of report

As the trustees of the Charity (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

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

Independent examiner's statement

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:

- i. accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- ii. the accounts do not accord with those records; or
- iii. the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- iv. the accounts have not been prepared in accordance with the Charities SORP (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.

Helen Rumsey FCA

Ensors Accountants LLP

Member of the Institute of Chartered Accountants in England and Wales

Connexions, 159 Princes St, Ipswich, Suffolk, IP1 1QJ

Dated: **16 March 2022**
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Statement of Financial Activities (including income and expenditure account)

for the period ended 30 April 2021

	Notes	Unrestricted funds £	Restricted Funds £	Combined total for the 13 months to 30 April 2021 £	Combined total for the 12 months to 31 March 2020 £
Income from					
Donations and grants	2	549	250,000	250,549	250,067
Charitable activities	3	241,103	-	241,103	297,577
Investments		190	-	190	277
Other trading activities		4,212	-	4,212	-
Other	4	6,457	-	6,457	300
Total income		252,511	250,000	502,511	548,221
Expenditure on					
Raising funds		2,990	-	2,990	-
<i>Charitable activities:</i>					
Grant making		5,000	244,496	249,496	217,803
Membership		123,516	-	123,516	181,344
Educational courses		172,651	-	172,651	264,535
Total expenditure	5	304,157	244,496	548,653	663,682
Tax payable		-	-	-	-
Net income / (expenditure)		(51,646)	5,504	(46,142)	(115,461)
Transfers between funds		7,500	(7,500)	-	-
Net movement in funds for the period		(44,146)	(1,996)	(46,142)	(115,461)
Reconciliation of funds					
Fund balances at 1 April 2020	18, 19	501,064	40,861	541,925	657,386
Fund balances at 30 April 2021		456,918	38,865	495,783	541,925

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.



Statement of Financial Activities (Comparative year ended 31 March 2020)

	Notes	Unrestricted funds £	Restricted Funds £	Combined total for the 12 months to 31 March 2020 £
Income from				
Donations and grants	2	67	250,000	250,067
Charitable activities	3	297,577	-	297,577
Investments		277	-	277
Other	4	300	-	300
Total income		298,221	250,000	548,221
Expenditure on				
<i>Charitable activities:</i>				
Grant making		500	217,303	217,803
Membership		181,344	-	181,344
Educational courses		264,535	-	264,535
Total expenditure	5	446,379	217,303	663,682
Tax payable		-	-	-
Net income / (expenditure)		(148,158)	32,697	(115,461)
Transfers between funds		-	-	-
Net movement in funds for the period		(148,158)	32,697	(115,461)
Reconciliation of funds				
Fund balances at 1 April 2019	18, 19	649,222	8,164	657,386
Fund balances at 31 March 2020		501,064	40,861	541,925



Balance Sheet

As at 30 April 2021

		Combined as at 30 April 2021		Combined as at 31 March 2020	
Notes		£	£	£	£
Fixed assets					
Investments	12		-		1,000
Tangible assets	13		222,870		204,070
Current assets:					
Stocks	14	12,207		-	
Debtors	15	39,800		29,359	
Cash at bank and in hand		290,771		352,636	
Total current assets		342,778		381,995	
Liabilities:					
Creditors amounts falling due within one year	16		69,865		45,140
Net current assets / (liabilities)			272,913		336,855
Total net assets / (liabilities)			495,783		541,925
The funds of the charity:					
Restricted funds	18		38,865		40,861
Unrestricted designated funds	19		300,411		335,417
Unrestricted funds			156,507		165,647
Total charity funds			495,783		541,925

The Charity was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board and authorised for issue on **14 March 2022**

Paul Gates
Chairman

Rowley Cottingham
Treasurer

British Association for Immediate Care
Company number 03553177

The notes on pages 14 to 32 form part of these financial statements.



Cash Flow Statement for the period ended 30 April 2021

	Notes	Combined as at 30 April 2021 £	Combined as at 31 March 2020 £
<i>Cash flows from operating activities:</i>			
Net cash provided by (used in) operating activities	21(a)	(40,476)	(117,947)
<i>Cash flows from investing activities:</i>			
Interest received		190	277
Purchase of fixed assets		(21,579)	(2,168)
<i>Net cash generated/ (or used) in investing activities</i>		(21,389)	(1,891)
<i>Changes in cash and cash equivalents in the year</i>	21(b)	(61,865)	(119,838)
Cash and cash equivalents at the beginning of the reporting period		352,636	472,474
<i>Cash and cash equivalents at the end of the reporting period</i>	21(b)	290,771	352,636

The notes on pages 14 to 32 form part of these financial statements



Notes to the accounts for the period ended 30 April 2021

1 Accounting policies

British Association for Immediate Care is a company limited by guarantee, domiciled and incorporated in England and Wales, registration number 03553177.

British Association for Immediate Care is a registered charity, registration number 1188273.

The registered office for the charity is Easton House, 4 Turret Lane, Ipswich, Suffolk, IP4 1DL.

1.1 Basis of preparation

The accounts have been prepared in accordance with 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity 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 notes.

The financial statements have been prepared in sterling, which is the functional currency of the Charity, and rounded to the nearest pound.

The accounts have been prepared using the merger accounting method, following the restructuring of the charity during the year which met the criteria to be classified as a Business Combination under FRS 102.

1.2 Preparation of accounts on a going concern basis

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The review of the financial position, reserves levels and future plans gives the Trustees confidence the charity remains a going concern for the foreseeable future.

1.3 Income

All income is included in the Statement of Financial Activities when the income entitlement is probable, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and grants comprise grants, donations and gifts given to the charity towards the core running costs and grantmaking. Income is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant;

Income from charitable activities is included in full in the Statement of Financial Activities when receivable and deferred where received in advance;

Investment income is included when receivable;

Donated goods, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Trading income from the sale of merchandise is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods).



Notes to the accounts for the period ended 30 April 2021

1 Accounting policies continued

1.4 Expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. The following specific policies are applied to particular categories of expenditure;

Expenditure on charitable activities includes the costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Charitable expenditure includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them and have been allocated on an activity costs basis consistent with the use of resources. Within these costs are governance costs which are the costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of resources.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation and any impairment losses. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	Not depreciated
Computer equipment	25% straight line
Fixtures, fittings & equipment	25% reducing balance

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined by which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

1.6 Leasing

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

1.7 Cash and bank

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.8 Taxation

As a registered charity, the Charity benefits from Council tax relief and is generally exempt from Income Tax and Capital Gains Tax arising on charitable activities, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.



Notes to the accounts for the period ended 30 April 2021

1 Accounting policies continued

1.9 Financial instruments

Financial instruments are recognised in the Balance Sheet when the charity becomes party to the contractual provision of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets include trade and other receivables and cash and bank balances. These are initially measured at transaction price, including transaction costs and are subsequently carried at amortised cost using the effective interest method, unless the transaction constitutes a financing transaction, where the transaction is measured at the present value of the future receipts.

Impairment of financial assets

Financial assets are assessed for indicators of impairment each year. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. This impairment is recognised in the SOFA.

De-recognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

Classification of financial liabilities

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Trade payables are obligations to pay for goods and services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as a current liability if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities

Financial liabilities are derecognised when, and only when, the charity's obligations are discharged, cancelled, or they expire.



Notes to the accounts for the period ended 30 April 2021

1 Accounting policies continued

1.10 Investments

Investments are shown at market value. Differences arising on closing market value are taken to the Statement of Financial Activities.

1.11 Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.12 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Fund accounting

Funds held by the Charity are:

Unrestricted funds – these are funds that can be used in furtherance of the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

Unrestricted designated funds – these are funds which have been set aside at the discretion of the Trustees for specific purposes.

Restricted funds – these are funds that can only be used for restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes. The costs of raising and administering such funds are charged against the specific fund.

Transfers – comprise transfers to unrestricted funds from restricted funds to support the work of the Charity as described above, plus other relevant items that may arise periodically.

Details of the nature and purpose of each fund is set out in the notes.

1.14 Judgements and key sources of estimation uncertainty

In application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of revision and future periods where the revision affects both the current and future periods.



Notes to the accounts
for the period ended 30 April 2021

2 Income from donations and grants

	Unrestricted funds £	Restricted funds £	Combined 13 months to 30 April 2021 £	Combined 12 months to 31 March 2020 £
Donations and gifts	549	-	549	67
Grants	-	250,000	250,000	250,000
	<u>549</u>	<u>250,000</u>	<u>250,549</u>	<u>250,067</u>

The following grants were received in the period:

HELP Appeal			250,000	250,000
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3 Income from charitable activities

	Unrestricted funds £	Restricted Funds £	Combined 13 months to 30 April 2021 £	Combined 12 months to 31 March 2020 £
Membership	104,464	-	104,464	93,782
Educational courses	136,639	-	136,639	203,795
	<u>241,103</u>	<u>-</u>	<u>241,103</u>	<u>297,577</u>

4 Other income

	Unrestricted funds £	Restricted Funds £	Combined 13 months to 30 April 2021 £	Combined 12 months to 31 March 2020 £
Government grants - CJRS	5,472	-	5,472	-
Other	985	-	985	300
	<u>6,457</u>	<u>-</u>	<u>6,457</u>	<u>300</u>



Notes to the accounts
for the period ended 30 April 2021

5 Expenditure

	Staff costs £	Premises costs £	Other costs £	Grant funding £	Combined 13 months to 30 April 2021 £	Combined 12 months to 31 March 2020 £
Raising funds						
Direct costs	-	-	2,990	-	2,990	-
Charitable activities						
Grants awarded				249,496	249,496	217,803
Membership						
Direct costs	-	-	6,980	-	6,980	34,792
Support costs	55,606	3,134	57,796	-	116,536	146,552
	55,606	3,134	64,776	-	123,516	181,344
Educational courses						
Direct costs	-	-	42,964	-	42,964	132,680
Support costs	60,825	340	68,522	-	129,687	131,855
	60,825	340	111,486	-	172,651	264,535
Total expenditure	116,431	3,474	179,252	249,496	548,653	663,682



Notes to the accounts
for the period ended 30 April 2021

5 Expenditure continued

Comparative expenditure in prior year

	Staff costs £	Premises costs £	Other costs £	Grant funding £	Combined 12 months to 31 March 2020 £
Grants awarded				217,803	217,803
Membership					
Direct costs	-	-	34,792	-	34,792
Support costs	39,636	28,339	78,577	-	146,552
Educational courses					
Direct costs	-	-	132,680	-	132,680
Support costs	37,714	20,388	73,753	-	131,855
Total expenditure	<u>77,350</u>	<u>48,727</u>	<u>152,330</u>	<u>217,803</u>	<u>663,682</u>



Notes to the accounts for the period ended 30 April 2021

6 Grants payable

	Combined 13 months to 30 April 2021 £	Combined 12 months to 31 March 2020 £
Grants to individuals (0 grants)	-	500
Grants to institutions (24 grants)		
BASICS Dorset	2,270	-
BASICS Essex Accident Rescue Service	8,341	31,210
Suffolk Accident Rescue Service	-	40,000
CSI BASICS	-	50,000
BASICS Devon	45,165	39,071
WYMRT	15,370	41,220
SAVES	-	10,967
BASICS Cornwall	9,051	4,835
BRAVO Medics	20,161	-
EMICS	12,168	-
North Wales	10,500	-
BEEP Fund	29,021	-
LIVES HELP	43,000	-
MERCIA ACCIDENT RESCUE	4,229	-
MAGPAS	35,000	-
BASICS North Staff	2,883	-
West Midlands	9,945	-
BASICS NI	2,392	-
	249,496	217,303
	249,496	217,803
	249,496	217,803
Reconciliation of grants paid during the period:		
Unpaid grants at 1 April 2020	-	-
Grants awarded in the period	249,496	217,803
Grants paid in the period	(247,104)	(217,803)
	2,392	-
	2,392	-



Notes to the accounts
for the period ended 30 April 2021

7 Support costs

	Membership	Educational	Combined 13	Membership	Educational	Combined 12
	£	courses	months to	£	courses	months to
		£	30 April 2021		£	31 March 2020
			£			£
Office and admin	29,390	44,917	74,307	25,102	28,365	53,467
Premises expenses	3,134	340	3,474	28,339	20,388	48,727
Staff costs	55,606	60,825	116,431	39,636	37,714	77,350
Governance costs (Note 8)	28,406	23,605	52,011	53,475	45,388	98,863
	<u>116,536</u>	<u>129,687</u>	<u>246,223</u>	<u>146,552</u>	<u>131,855</u>	<u>278,407</u>

8 Governance costs

	Combined 13	Combined 12
	months to	months to
	30 April 2021	31 March 2020
	£	£
Legal and professional fees	27,016	62,190
Other consultancy and service costs	3,545	9,949
Independent examination fee	5,000	9,750
Accountancy fees	16,450	16,824
Donations	-	150
	<u>52,011</u>	<u>98,863</u>

9 Net income / (expenditure) for the year

	Combined 13	Combined 12
	months to	months to
	30 April 2021	31 March 2020
	£	£
This is stated after charging:		
Operating leases	11,234	9,409
Depreciation	2,779	7,979
Impairment loss	1,000	-
Independent examiners remuneration:		
Independent examiners fee	5,000	9,750
Accountancy services	16,450	16,824
	<u></u>	<u></u>



Notes to the accounts for the period ended 30 April 2021

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the period (2020: £nil).

1 trustee was reimbursed a total of £458 for travel and meeting expenses (2020: 6 trustees were reimbursed a total of £2,734). 1 trustee was paid a total of £1,920 for instructor fees, which were appropriately authorised (2020: 1 trustee was paid a total of £8,400 for consultancy fees, which were appropriately authorised).

The charity has purchased trustee indemnity insurance for £1,344 (2020: £1,344).

11 Employees

Number of employees

The average monthly number of employees during the period was 4 (2020: 4)

	Combined 13 months to 30 April 2021	Combined 12 months to 31 March 2020
	£	£
Employment costs		
Wages and salaries	108,876	79,128
Social security costs	4,264	(4,975)
Other pension costs	3,291	3,197
	116,431	77,350
	116,431	77,350

No employees had annual remuneration in excess of £60,000 or more in either period.

The total remuneration of key management personnel of the Association was £90,846 (2020: £66,236).



Notes to the accounts for the period ended 30 April 2021

12 Fixed asset investments

	Group undertakings
	£
Market value at 31 March 2020	1,000
Impairment loss	(1,000)
Market value at 30 April 2021	-
	-
Historical cost:	
At 30 March 2020 and 30 April 2021	1,000
	1,000

Holdings of more than 20%

The Charity holds the entire share capital of 1,000 ordinary shares of £1 each in BASICS Trading Limited, a company incorporated in the United Kingdom. The principal activity of the company is the selling of merchandise and organising the annual conference.

The registered office of BASICS Trading Limited is Easton House, 4 Turret Lane, Ipswich Suffolk, IP4 1DL.

BASICS Trading Limited made net profits during the period of £19,955 (2020: loss of £19,519) and had capital and reserves of £nil as at the period end (2020: (£19,955)).

Following the year end, the company made an application to be struck off and was finally dissolved on 2 November 2021.



Notes to the accounts
for the period ended 30 April 2021

13 Tangible fixed assets

	Land & buildings £	Fixtures, fittings & equipment £	Combined total £
Cost			
At 1 April 2020	200,000	104,693	304,693
Additions	-	21,579	21,579
Disposals	-	(12,102)	(12,102)
At 30 April 2021	<u>200,000</u>	<u>114,170</u>	<u>314,170</u>
Depreciation			
At 1 April 2020	-	100,623	100,623
Charge for the period	-	2,779	2,779
Eliminated on disposal	-	(12,102)	(12,102)
At 30 April 2021	<u>-</u>	<u>91,300</u>	<u>91,300</u>
Net book value			
At 30 April 2021	<u>200,000</u>	<u>22,870</u>	<u>222,870</u>
At 31 March 2020	<u>200,000</u>	<u>4,070</u>	<u>204,070</u>

14 Stock

	Combined as at 30 April 2021 £	Combined as at 31 March 2020 £
Stock of merchandise	12,207	-
	<u>12,207</u>	<u>-</u>



Notes to the accounts for the period ended 30 April 2021

15 Debtors

	Combined as at 30 April 2021 £	Combined as at 31 March 2020 £
Trade debtors	1,680	11,506
Amounts owed by group undertakings	-	13,849
Other debtors	38,120	4,004
	<u>39,800</u>	<u>29,359</u>

16 Creditors: amounts falling due within one year

	Combined as at 30 April 2021 £	Combined as at 31 March 2020 £
Trade creditors	10,145	6,879
Taxation and social security	1,223	781
Accruals and deferred income	58,497	37,480
	<u>69,865</u>	<u>45,140</u>

17 Deferred income

	Combined as at 30 April 2021 £	Combined as at 31 March 2020 £
Deferred income at 1 April 2020	6,224	40,270
Income recognised in the period	502,511	548,221
Income received in the period	(458,583)	(582,267)
	<u>50,152</u>	<u>6,224</u>



Notes to the accounts for the period ended 30 April 2021

18 Restricted funds

The income funds of the charity include restricted funds comprising the following:

	Balance at 1 April 2020	Incoming resources	Resources expended	Other transfers	Balance at 30 April 2021
	£	£	£	£	£
Travel Fund	2,339	-	-	-	2,339
Cotton Trust	2,500	-	-	-	2,500
Steel Fund	92	-	-	-	92
Haywood Memorial Fund	714	-	-	-	714
Romanian Appeal	2,519	-	-	-	2,519
HELP Appeal	32,697	250,000	(244,496)	(7,500)	30,701
	<u>40,861</u>	<u>250,000</u>	<u>(244,496)</u>	<u>(7,500)</u>	<u>38,865</u>
	<u>40,861</u>	<u>250,000</u>	<u>(244,496)</u>	<u>(7,500)</u>	<u>38,865</u>
	Balance at 1 April 2019	Incoming resources	Resources expended	Other transfers	Balance at 31 March 2020
	£	£	£	£	£
Travel Fund	2,339	-	-	-	2,339
Cotton Trust	2,500	-	-	-	2,500
Steel Fund	92	-	-	-	92
Haywood Memorial Fund	714	-	-	-	714
Romanian Appeal	2,519	-	-	-	2,519
HELP Appeal	-	250,000	(217,303)	-	32,697
	<u>8,164</u>	<u>250,000</u>	<u>(217,303)</u>	<u>-</u>	<u>40,861</u>
	<u>8,164</u>	<u>250,000</u>	<u>(217,303)</u>	<u>-</u>	<u>40,861</u>

Travel fund

The Travel fund is to assist members to attend overseas conferences and to provide feedback.

Cotton Trust fund

The Cotton Trust fund is to provide loans to members to buy equipment.

Steel fund

The Steel fund is to provide funding for e-learning courses on the charity's website.



Notes to the accounts for the period ended 30 April 2021

18 Restricted funds continued

Haywood Memorial fund

The Haywood Memorial fund provides funding for the annual lecture held at the conference and for the provision of a meal.

Romanian Appeal fund

The Romanian Appeal fund is to provide funds for Romanian doctors to attend UK conferences and to receive training.

HELP Appeal fund

The HELP Appeal fund provides grants to schemes.

19 Designated funds

The income funds of the charity include unrestricted designated funds comprising the following unexpended balances held on trust for designated purposes:

	Combined balance at 1 April 2020	Incoming resources	Resources expended	Other transfers	Combined balance at 30 April 2021
	£	£	£	£	£
Education fund	335,417	137,645	(172,651)	-	300,411
	<u>335,417</u>	<u>137,645</u>	<u>(172,651)</u>	<u>-</u>	<u>300,411</u>
	<u>335,417</u>	<u>137,645</u>	<u>(172,651)</u>	<u>-</u>	<u>300,411</u>
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	<u>335,417</u>	<u>137,645</u>	<u>(172,651)</u>	<u>-</u>	<u>300,411</u>
	<u>335,417</u>	<u>137,645</u>	<u>(17</u>		



Notes to the accounts for the period ended 30 April 2021

20 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Combined fund balances at 30 April 2021 are represented by:			
Tangible fixed assets	222,870	-	222,870
Current assets	303,913	38,865	342,778
Creditors: amounts falling due within one year	(69,865)	-	(69,865)
	456,918	38,865	495,783
	456,918	38,865	495,783
	Unrestricted £	Restricted £	Total £
Combined fund balances at 31 March 2020 are represented by:			
Tangible fixed assets	204,070	-	204,070
Investments	1,000	-	1,000
Current assets	341,134	40,861	381,995
Creditors: amounts falling due within one year	(45,140)	-	(45,140)
	501,064	40,861	541,925
	501,064	40,861	541,925

21 Notes to the cashflow statement

(a) Reconciliation of net incoming resources to net cash flow from operating activities

	Combined as at 30 April 2021 £	Combined as at 31 March 2020 £
Net income / (expenditure) for the reported period (as per the statement of financial activities)	(46,142)	(115,461)
Adjustments for:		
Depreciation charges	2,779	7,979
Impairment loss	1,000	-
Interest receivable	(190)	(277)
(Increase) / decrease in stocks	(12,207)	-
(Increase) / decrease in debtors	(10,441)	51,562
Increase / (decrease) in creditors	24,725	(61,750)
	(40,476)	(117,947)
	(40,476)	(117,947)



Notes to the accounts
for the period ended 30 April 2021

21(b) Analysis of cash and cash equivalents

	Combined as at 31 March 2020 £	Movement in cashflow £	Combined as at 30 April 2021 £
Cash at bank and in hand	352,636	(61,865)	290,771
	<u>352,636</u>	<u>(61,865)</u>	<u>290,771</u>

22 Commitments under operating leases

At 30 April 2021 the company had annual commitments under non-cancellable operating leases as follows:

	Combined as at 30 April 2021 £	Combined as at 31 March 2020 £
Expiry date:		
Within one year	-	7,277
Between two and five years	-	-
	<u>-</u>	<u>7,277</u>

23 Related party transactions

At the year end there were amounts owed from BASICS Trading Limited of £nil (2020: £13,849).

There were no donations received from trustees in the year (2020: £nil).

24 Members' liability

The liability of the members, in the event of the Charity being wound up, is limited to the sum not exceeding £1.



Notes to the accounts for the period ended 30 April 2021

25 Charity merger

On 30 April 2020, British Association for Immediate Care (charity number 0276054) merged with British Association for Immediate Care (also known as BASICS, charity number 1188273). All assets and liabilities were transferred to British Association for Immediate Care (1188273) as detailed below.

The British Association for Immediate Care (0276054) acted as a resource body for schemes, individuals and other organisations who provide pre-hospital immediate care. This Charity was closed and removed from the Charity Commission register after the transfer to BASICS (1188273). The objects of the Charity have been included in the objects of BASICS (1188273).

BASICS (1188273) objects are to advance the education of individuals who provide pre-hospital immediate care including health care professionals from a wide range of professions as well as military medical personnel, associate practitioners, community first responders and first aid and voluntary rescue staff, as well as the public in general.

Analysis of principal SoFA components for the current reporting period

	BASICS (0276054) (pre-merger) £	BASICS (1188273) (pre-merger) £	BASICS (1188273) (post-merger) £	Combined for the 13 months to 30 April 2021 £
Total income	5,797	(1,374)	498,088	502,511
Total expenditure	3,849	6,154	538,650	548,653
Net income / (expenditure)	1,948	(7,528)	(40,562)	(46,142)
Other gains / (losses)	-	-	-	-
Net movement in funds	<u>1,948</u>	<u>(7,528)</u>	<u>(40,562)</u>	<u>(46,142)</u>

Analysis of principal SoFA components for the previous reporting period

	BASICS (0276054)	BASICS (1188273)	Combined for the 12 months to 31 March 2020
Total income	344,115	204,206	548,221
Total expenditure	399,147	264,535	663,682
Net income / (expenditure)	(55,132)	(60,329)	(115,461)
Other gains / (losses)	-	-	-
Net movement in funds	<u>(55,132)</u>	<u>(60,329)</u>	<u>(115,461)</u>



Notes to the accounts
for the period ended 30 April 2021

25 Charity merger - continued

Analysis of net assets at the date of merger (30 April 2020)

	BASICS (0276054) (pre-merger)	BASICS (1188273) (pre-merger)	Combined as at 30 April 2020
Net assets	557,219	(20,873)	536,346
Represented by:			
Unrestricted funds	40,861	-	40,861
Unrestricted funds (designated)	348,763	(20,873)	327,890
Restricted funds	167,595	-	167,595
Total funds	<u>557,219</u>	<u>(20,873)</u>	<u>536,346</u>