



# 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<sup>o</sup>: 03553177

Registered with the Charity Commission in England & Wales

Charity N<sup>o</sup>: 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

<b>Trustees</b>	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)
<b>Secretary</b>	Mr A Kemp MBE	
<b>Chief Officer</b>	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**



# 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 £
<b>Income from</b>					
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
<b>Total income</b>		<b>252,511</b>	<b>250,000</b>	<b>502,511</b>	<b>548,221</b>
<b>Expenditure on</b>					
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
<b>Total expenditure</b>	5	<b>304,157</b>	<b>244,496</b>	<b>548,653</b>	<b>663,682</b>
Tax payable		-	-	-	-
Net income / (expenditure)		(51,646)	5,504	(46,142)	(115,461)
Transfers between funds		7,500	(7,500)	-	-
<b>Net movement in funds for the period</b>		<b>(44,146)</b>	<b>(1,996)</b>	<b>(46,142)</b>	<b>(115,461)</b>
<b>Reconciliation of funds</b>					
Fund balances at 1 April 2020	18, 19	501,064	40,861	541,925	657,386
<b>Fund balances at 30 April 2021</b>		<b>456,918</b>	<b>38,865</b>	<b>495,783</b>	<b>541,925</b>

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



## Balance Sheet

### As at 30 April 2021

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

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 £
<b><i>Cash flows from operating activities:</i></b>			
Net cash provided by (used in) operating activities	21(a)	(40,476)	(117,947)
<b><i>Cash flows from investing activities:</i></b>			
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
<b><i>Cash and cash equivalents at the end of the reporting period</i></b>	21(b)	<b>290,771</b>	<b>352,636</b>

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
-------------	---------	---------

### 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 £
<b>Raising funds</b>						
Direct costs	-	-	2,990	-	2,990	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Charitable activities</b>						
Grants awarded				249,496	249,496	217,803
<b>Membership</b>						
Direct costs	-	-	6,980	-	6,980	34,792
Support costs	55,606	3,134	57,796	-	116,536	146,552
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	55,606	3,134	64,776	-	123,516	181,344
<b>Educational courses</b>						
Direct costs	-	-	42,964	-	42,964	132,680
Support costs	60,825	340	68,522	-	129,687	131,855
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	60,825	340	111,486	-	172,651	264,535
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	116,431	3,474	179,252	249,496	548,653	663,682
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>



## 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 £
<b>Grants awarded</b>				217,803	217,803
<b>Membership</b>					
Direct costs	-	-	34,792	-	34,792
Support costs	39,636	28,339	78,577	-	146,552
<b>Educational courses</b>					
Direct costs	-	-	132,680	-	132,680
Support costs	37,714	20,388	73,753	-	131,855
<b>Total expenditure</b>	<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	-
	<hr/> 249,496	<hr/> 217,303
	<hr/> 249,496	<hr/> 217,803
	<hr/>	<hr/>
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)
	<hr/> 2,392	<hr/> -
	<hr/>	<hr/>
Unpaid grants at 30 April 2021		



# 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
	<u>116,431</u>	<u>77,350</u>

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

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

### 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
	<hr/> 39,800	<hr/> 29,359

### 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
	<hr/> 69,865	<hr/> 45,140

### 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)
	<hr/> 50,152	<hr/> 6,224



## 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>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </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>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### Travel fund

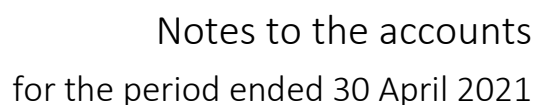
The Travel fund is to assist members to attend overseas conferences and to provide feedback.

#### 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

Romanian Appeal fund

## HELP Appeal fund

19 Designated funds

	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>
	<u>335,417</u>	<u>137,645</u>	<u>(172,651)</u>	<u>-</u>	<u>300,411</u>
	Balance at 1 April 2019	Incoming resources	Resources expended	Other transfers	Balance at 31 March 2020
	£	£	£	£	£
Education fund	395,746	204,206	(264,535)	-	335,417
Building reserve	121,913	-	-	(121,913)	-
Annual conference	45,000	-	-	(45,000)	-
	<u>562,659</u>	<u>204,206</u>	<u>(264,535)</u>	<u>(166,913)</u>	<u>335,417</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)
	<u>456,918</u>	<u>38,865</u>	<u>495,783</u>
	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)
	<u>501,064</u>	<u>40,861</u>	<u>541,925</u>

### 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)
	<u>(40,476)</u>	<u>(117,947)</u>



## 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

	<b>BASICS (0276054) (pre-merger) £</b>	<b>BASICS (1188273) (pre-merger) £</b>	<b>BASICS (1188273) (post-merger) £</b>	<b>Combined for the 13 months to 30 April 2021 £</b>
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

	<b>BASICS (0276054)</b>	<b>BASICS (1188273)</b>	<b>Combined for the 12 months to 31 March 2020</b>
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)

	<b>BASICS (0276054) (pre-merger)</b>	<b>BASICS (1188273) (pre-merger)</b>	<b>Combined as at 30 April 2020</b>
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>