

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)
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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
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Bankers	Royal Bank of Scotland 8-10 Princes Street Ipswich Suffolk IP1 1QT
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Solicitors	Birketts LLP Providence house 141-145 Princes Street Ipswich Suffolk IP1 1QJ
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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 Associations 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		20,000	—	20,000	—
Net movement in funds		249,547	53,107	302,654	(46,142)
Reconciliation of funds					
Total funds brought forward		456,918	38,865	495,783	541,925
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	
		642,806		342,778	
Creditors: Amounts falling due within one year	19	(82,364)		(69,865)	
Net current assets			560,442		272,913
Total assets less current liabilities			798,437		495,783
Net assets			798,437		495,783
Funds of the charity					
Restricted funds			91,972		38,865
Unrestricted funds:					
Revaluation reserve		20,000		—	
Other unrestricted income funds		686,465		456,918	
Total unrestricted funds		706,465		456,918	
Total charity funds	22		798,437		495,783

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	105,579	(30,062)
Interest paid	(1,884)	(10,414)
Interest received	8	190
Net cash from/(used in) operating activities	<u>103,703</u>	<u>(40,286)</u>
Cash flows from investing activities		
Purchase of tangible assets	(1,476)	(21,579)
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

8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	8	8	190	190

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>
	5,400	21,450

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>
	93,471	116,431

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	50,273	50,152

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	706,465	91,972	798,437

	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	456,918	38,865	495,783

24. Analysis of changes in net debt

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

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	—
	13,697	—

26. Related parties

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