



British Association for Immediate Care

(A charitable company limited by guarantee)

Annual Report & Financial Statements

Period ended 30 April 2024

Registered with Companies House in England & Wales

Company N^o: 03553177

Registered with the Charity Commission in England & Wales

Charity N^o: 1188273



Annual Report

For the period ended 30 April 2024

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British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report)

Year ended 30 April 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Chair's report

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

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

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

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

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

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

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

Andy Pountney
Chair

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2024

Reference and administrative details

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

The trustees

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

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

Company secretary Mr A Kemp MBE FBASICS (Chief Officer)

Honorary Appointments

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

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

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

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

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2024

Objectives and activities

Our objects are:

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

Public benefit

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

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

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2024

Achievements and performance

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

Office delivery

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

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

Membership and scheme services

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

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

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

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

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

- EXIT Project
- PROTECTeD Study, Warwick Medical School

Courses and Events

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

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2024

Financial review

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

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

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

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

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

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

Our pricing policy

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

Annual subscriptions

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

Donations and Legacies

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

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

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2024

Financial review *(continued)*

Reserves policy and going concern

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

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

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

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

Plans for future periods

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

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

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2024

Structure, governance and management

Governing Document

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

Appointment of trustees

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

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

Trustee induction and training

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

Fundraising Regulator

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

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

Risk Policy

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

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

Investment policy and performance

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

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2024

Structure, governance and management *(continued)*

Key management personnel remuneration

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

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

Related parties

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

Small company provisions

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

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



Dr A Pountney (Chair)
Trustee

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2024

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2024

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



Mark Proctor FCA DChA
Independent Examiner

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

29/01/2025

British Association for Immediate Care

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 30 April 2024

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

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

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

British Association for Immediate Care

Company Limited by Guarantee

Balance sheet

30 April 2024

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

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

Directors' responsibilities:

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

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

The balance sheet
continues on the following page.

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

British Association for Immediate Care

Company Limited by Guarantee

Balance sheet *(continued)*

30 April 2024

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



Dr A Pountney (Chair)
Trustee



Dr R Cottingham (Hon Treasurer)
Trustee

Company registration number: 03553177

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

British Association for Immediate Care

Company Limited by Guarantee

Statement of cash flows

Year ended 30 April 2024

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

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements

Year ended 30 April 2024

1. General information

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

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

Going concern

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

Fund accounting

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

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

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

3. Accounting policies *(continued)*

Income

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

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from charitable activities included in full when receivable and deferred where received in advance.
- income from sale of merchandise is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer.

Expenditure

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

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

All costs are allocated to expenditure categories reflecting the use of the resource.

Operating leases

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

3. Accounting policies *(continued)*

Tangible assets

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

Depreciation

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

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

Stocks

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

Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

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

4. Limited by guarantee

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

5. Donations and legacies

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

5. Donations and legacies *(continued)*

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

6. Charitable activities

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

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Shop income	—	—	2,672	2,672

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	5,335	5,335	720	720

9. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	4	4	368	368

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

10. Costs of other trading activities

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

11. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Wages and salaries	148,735	—	148,735
Grants awarded	632	226,563	227,195
Rent and rates	1,511	—	1,511
Light and heat	3,192	—	3,192
Travel and subsistence	19,683	—	19,683
Insurance	6,155	—	6,155
Repairs and renewals	96	—	96
Telephone	1,161	—	1,161
Other office costs	14,088	—	14,088
IT costs	11,150	—	11,150
Security	630	—	630
Legal and professional	3,017	—	3,017
Courses	125,320	—	125,320
Bank charges and streamline fees	10,475	—	10,475
Conference costs	61,589	—	61,589
Advertising	—	—	—
Depreciation	12,752	—	12,752
Governance costs	7,132	—	7,132
	<u>427,318</u>	<u>226,563</u>	<u>653,881</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Wages and salaries	103,220	—	103,220
Grants awarded	—	248,641	248,641
Rent and rates	1,032	—	1,032
Light and heat	3,379	—	3,379
Travel and subsistence	14,916	—	14,916
Insurance	5,877	—	5,877
Repairs and renewals	—	—	—
Telephone	1,167	—	1,167
Other office costs	11,767	—	11,767
IT costs	5,867	—	5,867
Security	1,040	—	1,040
Legal and professional	2,869	—	2,869
Courses	123,234	—	123,234
Bank charges and streamline fees	10,006	—	10,006
Conference costs	50,088	—	50,088
Advertising	299	—	299
Depreciation	8,722	—	8,722
Governance costs	7,104	—	7,104
	<u>350,587</u>	<u>248,641</u>	<u>599,228</u>

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

Governance costs	2024	2023
	£	£
Independent examination fee	5,940	5,400
Accountancy fees	1,192	1,164
	<u>7,132</u>	<u>7,104</u>
Grants to institutions:	2024	2023
	£	£
BASICS Devon	27,000	—
BASICS Dorset	—	23,244
BASICS Essex	16,200	25,000
BASICS North East	15,000	24,397
BASICS North Staffordshire	2,400	—
SARS (BHECCS)	20,000	22,174
BEEP Fund	—	25,000
BRAVO Medics	20,000	24,397
EMICS	23,750	—
MEDSERVE Wales	16,000	—
MARS	15,257	—
North West BASICS	20,000	24,902
SCAS	7,920	—
SARS	17,765	—
SWIFT Medics	4,200	15,000
SAVES	21,071	25,000
SCAS BASICS	—	23,980
YAS BASICS	—	15,547
	<u>226,563</u>	<u>248,641</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	12,752	8,722
Operating leases	4,116	4,762
Independent examiners fee	<u>5,940</u>	<u>5,940</u>

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

13. Independent examination fees

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

14. Staff costs

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

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

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

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

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

15. Trustee remuneration and expenses

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

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

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

16. Tangible fixed assets

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

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

17. Stocks

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

18. Debtors

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

19. Creditors: Amounts falling due within one year

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

20. Deferred income

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

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

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,000 (2023: £4,398).

22. Analysis of charitable funds

Unrestricted funds

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

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

22. Analysis of charitable funds *(continued)*

Restricted funds

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

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

HELP Appeal fund

The HELP Appeal fund provides grants to schemes.

Transfers between funds

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2024

23. Analysis of net assets between funds

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

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

24. Analysis of changes in net debt

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

25. Operating lease commitments

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

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

26. Related parties

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