

COMPANY REGISTRATION NUMBER: 03553177

CHARITY REGISTRATION NUMBER: 1188273



British Association for Immediate Care

(A charitable company limited by guarantee)

Annual Report & Financial Statements

Period ended 30 April 2025

British Association for Immediate Care

Company Limited by Guarantee

Financial statements

Year ended 30 April 2025

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British Association for Immediate Care

Company Limited by Guarantee

Trustees' annual report (incorporating the Directors' report)

Year ended 30 April 2025

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

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

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2025

Chair's report

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

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

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

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

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

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

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

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

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

Mr P Gates
Vice-chair of the Board

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2025

Reference and administrative details

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

The Trustees

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

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

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2025

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

Vice president	Dr P Holden FBASICS
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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 2025

Objectives and activities

Our objectives are described through our Objects as follows:

1. For the public benefit, the relief of persons suffering injury or illness including by, but not limited to:

- a. advancing the education of individuals who provide pre-hospital immediate care including health care professionals from a wide range of professions as well as military medical personnel, associate practitioners, community first responders and first aid and voluntary rescue staff; and
- acting as a resource body for schemes, individuals and other organisations who provide pre-hospital immediate care.

2. To advance the education of the public in general (and particularly amongst health care professionals) in the subject of pre-hospital immediate care and to promote research for the public benefit in all aspects of that subject and to publish the useful results of such research.

Public benefit

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

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

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2025

Achievements and performance

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

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

Office delivery

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

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

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

Membership and scheme services

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

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

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

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

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2025

Achievements and performance *(continued)*

Courses and Events

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

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

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

Financial review

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

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

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

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2025

Financial review *(continued)*

Course pricing policy

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

Annual subscriptions

The Board recommended a small increase in subscriptions this year.

Donations and Legacies

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

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

Reserves policy and going concern

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

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

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

Risk policy

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

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

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2025

Plans for future periods

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

Structure, governance and management

Governing Document

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

Appointment of Trustees

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

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

Trustee induction and training

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

Fundraising Regulator

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

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

Investment policy and performance

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

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2025

Structure, governance and management *(continued)*

Key management personnel remuneration

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

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

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

Related parties

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

Small company provisions

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

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

Mr P Gates (Vice-chair)
Trustee

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2025

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

British Association for Immediate Care

Company Limited by Guarantee

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

Year ended 30 April 2025

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

Mark Proctor FCA DChA
Independent Examiner

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

29 September 2025

British Association for Immediate Care

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 30 April 2025

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

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

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

British Association for Immediate Care

Company Limited by Guarantee

Balance sheet

30 April 2025

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

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

Directors' responsibilities:

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

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

The balance sheet
continues on the following page.

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

British Association for Immediate Care

Company Limited by Guarantee

Balance sheet *(continued)*

30 April 2025

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

Mr P Gates (Vice-chair)
Trustee

Dr R Cottingham (Hon Treasurer)
Trustee

Company registration number: 03553177

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

British Association for Immediate Care

Company Limited by Guarantee

Statement of cash flows

Year ended 30 April 2025

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

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements

Year ended 30 April 2025

1. General information

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

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

Going concern

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

Fund accounting

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

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

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

3. Accounting policies *(continued)*

Income

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

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

Expenditure

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

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

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

Operating leases

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

3. Accounting policies *(continued)*

Tangible assets

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

Depreciation

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

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

Stocks

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

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

4. Limited by guarantee

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

5. Donations and legacies

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

5. Donations and legacies *(continued)*

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

6. Charitable activities

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

7. Investment income

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

8. Other income

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

9. Costs of other trading activities

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

10. Expenditure on charitable activities

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

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

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

11. Net income/(expenditure)

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

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

12. Independent examination fees

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

13. Staff costs

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

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

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

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

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

14. Trustee remuneration and expenses

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

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

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

15. Tangible fixed assets

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

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

16. Stocks

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

17. Debtors

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

18. Creditors: Amounts falling due within one year

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

19. Deferred income

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

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

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,046 (2024: £6,000).

21. Analysis of charitable funds

Unrestricted funds

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

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

Restricted funds

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

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

British Association for Immediate Care

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2025

21. Analysis of charitable funds *(continued)*

HELP Appeal fund

The HELP Appeal fund provides grants to schemes.

Transfers between funds

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

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

22. Analysis of net assets between funds

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

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

23. Analysis of changes in net debt

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

24. Operating lease commitments

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

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

25. Related parties

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