

Charity Registration No. 1190441 (England and Wales)

Charity Registration No. SC050800 (Scotland)

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

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ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Peter Sidebotham	(Appointed 16 July 2020 and resigned 4 September 2021)
	Jane Appleton	(Appointed 16 July 2020 and resigned 4 September 2021)
	Steve Myers	(Appointed 16 July 2020)
	Sam Warner	(Appointed 16 July 2020)
	Mark Pearson	(Appointed 16 July 2020)
	Richard Woodley	(Appointed 16 July 2020 and resigned 22 October 2021)
	Simon Snell	(Appointed 16 July 2020)
	Ann-Marie Christian	(Appointed 16 July 2020)
	Lorna Boreland-Kelly	(Appointed 10 February 2021)
	Wendy Thorogood	(Appointed 16 July 2020 and resigned 10 February 2021)

Wendy Thorogood resigned as Chair on 6 February 2021

Sam Warner was appointed Chair on 6 February 2021

Charity number (England and Wales) 1190441

Charity number (Scotland) SC050800

Independent examiner N Clemit ACA, FCCA
JWPCreers LLP
Chartered Accountants
Genesis 5
Church Lane
York
YO10 5DQ

Bankers CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Interim Director Tammy Banks (resigned 6 February 2021)
Wendy Thorogood (appointed 6 February 2021)

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2021

The trustees present their report and financial statements for the period ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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".

The legal and administrative information page forms part of this report.

Objectives and activities

The objects of the CIO are:

- To protect members of the public, and in particular children, from suffering, or likelihood of suffering, significant harm, ill-treatment, impairment of health or impairment of development by the encouragement and promotion of any methods, services and facilities calculated to safeguard and promote their welfare.
- To educate and inform the public at large and, in particular, but not exclusively, those persons professionally working in any relevant field in all aspects and effects of abuse and neglect on children and adults.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The only activity carried out in the period was the transfer of funds into the CIO from the unincorporated charity. The normal activities of the unincorporated charity will continue in the new entity.

Financial review

The statement of financial activities is set out on page 4 and shows the net movement in funds for the year.

Investment policy

The charity holds funds on deposit and seeks to maximise the interest earned on those deposits.

It is not felt appropriate to invest funds over a longer term which are required for the good financial management of the charity.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Reserves policy

At 31 March 2021 the Association had free reserves of £125,138 that is after excluding reserves represented by fixed assets, in restricted funds or held by branches. The trustees consider that the Association should hold approximately one year's projected expenditure on salaries and related office costs and one year's projected expenditure on the journal and believes that the present level of reserves is sufficient to have the flexibility to meet its obligations.

Risk management

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation (CIO) which is governed by its CIO-Association governing document which was registered on 16 July 2020 with the Charity Commission in England and Wales. The CIO also registered with Scotland's OSCR on 25 February 2021.

At every annual general meeting of the members of the CIO, one-third of the elected charity trustees shall retire from office. If the number of elected charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office, but if there is only one elected charity trustee, he or she shall retire.

Any person who retires as a charity trustee by rotation or by giving notice to the CIO is eligible for reappointment, provided that no trustee shall serve for more than three continuous periods without a break of at least a year.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

The trustees' report was approved by the Board of Trustees.

Sam Warner

Trustee

Date: 20 November 2021

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE PERIOD ENDED 31 MARCH 2021

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales and in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

I report to the trustees on my examination of the financial statements of Association of Child Protection Professionals (the charity) for the period ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 (the 2011 Act). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 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 Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

N Clemit ACA, FCCA

JWPCreers LLP
Chartered Accountants
Genesis 5
Church Lane
York
YO10 5DQ

Dated: 25 November 2021

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Net income before transfers		-	-	-
Funds transferred to CIO		125,138	83,717	208,855
Net movement in funds		125,138	83,717	208,855
Fund balances at 16 July 2020		-	-	-
Fund balances at 31 March 2021		125,138	83,717	208,855

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

All income and expenditure derive from continuing activities.

No comparatives presented as 2021 is the first period of account for the charity.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2021

	Notes	2021 £	£
Fixed assets			
Tangible assets	4		643
Current assets			
Debtors	5	81,551	
Cash at bank and in hand		163,870	
		<u>245,421</u>	
Creditors: amounts falling due within one year	6	<u>(37,209)</u>	
Net current assets			208,212
Total assets less current liabilities			<u>208,855</u>
Income funds			
Restricted funds	8		83,717
<u>Unrestricted funds</u>			
Designated funds	9	28,895	
General unrestricted funds		96,243	
		<u></u>	125,138
			<u>208,855</u>

The financial statements were approved by the Trustees on 20 November 2021

Steve Myers
Trustee

Sam Warner
Trustee

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Association of Child Protection Professionals is a CIO registered in England, Wales and Scotland. The registered office is 17 Priory Street, York, YO1 6ET.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019)" and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classed by activity.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is accounted for on an accruals basis. All expenses including support costs are allocated to the appropriate expenditure headings. All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years on a straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are recognised at transaction price unless the arrangement constitutes a financing transaction.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised at transaction price.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

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

1.11 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the statement of financial position as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/ (expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

3 Employees

There were no employees in the period.

4 Tangible fixed assets

Computers
£

Cost

Funds transferred to CIO	4,786
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At 31 March 2021	4,786
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Depreciation

Funds transferred to CIO	4,143
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At 31 March 2021	4,143
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Carrying amount

At 31 March 2021	643
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5 Debtors

2021

Amounts falling due within one year: £

Accrued income	26,450
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Other debtors	46,091
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Prepayments	9,010
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81,551

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

6 Creditors: amounts falling due within one year

	Notes	2021 £
Deferred income	7	31,361
Other creditors		2,269
Accruals		3,579
		<u>37,209</u>

7 Deferred income

	2021 £
Deferred income	<u>31,361</u>

Deferred income comprises members' subscriptions and journal income received in advance.

8 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 16 July 2020	Movement in funds			Balance at 31 March 2021
	£	Income £	Expenditure £	Transfers from unincorporated £	£
Anne Wingate Paterson Legacy Fund	-	-	-	81,000	81,000
NSPCC	-	-	-	2,506	2,506
Raffle Money	-	-	-	211	211
	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,717</u>	<u>83,717</u>

The Anne Wingate Paterson legacy fund is monies given to provide financial support for students registered or applying to be registered with a university in Scotland to study for a higher degree in the field of identification, the impact of, effective responses to or the prevention of child abuse and neglect.

NSPCC fund is monies held for the NSPCC.

Raffle charity monies is money raised from a raffle held at the 40th Anniversary Dinner, intended for Develop Africa. However, that proved to be expensive and unviable to now waiting to donate to a UK charity.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

9 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 16 July 2020	Movement in funds			Balance at 31 March 2021
		Income	Expenditure	Transfers from unincorporated	
	£	£	£	£	£
Scottish branch	-	-	-	2,186	2,186
Milton Keynes branch	-	-	-	300	300
Northern Ireland branch	-	-	-	5,015	5,015
East Midlands branch	-	-	-	1,038	1,038
London branch	-	-	-	1,957	1,957
Republic of Ireland branch	-	-	-	2,795	2,795
South Coast branch	-	-	-	905	905
All Wales branch	-	-	-	3,730	3,730
West Midlands branch	-	-	-	1,918	1,918
North West Manchester branch	-	-	-	828	828
South west branch	-	-	-	8,223	8,223
	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,895</u>	<u>28,895</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,895</u>	<u>28,895</u>

Designated funds relate to the branches.

10 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2021	2021	2021
	£	£	£
Fund balances at 31 March 2021 are represented by:			
Tangible assets	643	-	643
Current assets/(liabilities)	124,495	83,717	208,212
	<u>125,138</u>	<u>83,717</u>	<u>208,855</u>
	<u>125,138</u>	<u>83,717</u>	<u>208,855</u>

11 Related party transactions

There were no disclosable related party transactions during the period.