

Charity registration number 1190441 (England and Wales)

Charity registration number SC050800 (Scotland)

**ASSOCIATION OF CHILD PROTECTION PROFESSIONALS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## CONTENTS

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	Page
Legal and administrative information	1
Trustees' report	2 - 8
Independent examiner's report	9
Statement of financial activities	10
Statement of financial position	11
Notes to the financial statements	12 - 20

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# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Peter Sidebotham	(Resigned 4 September 2021)
	Jane Appleton	(Resigned 4 September 2021)
	Steve Myers	
	Sam Warner (Chair)	
	Mark Pearson	(Resigned 7 February 2022)
	Richard Woodley	(Resigned 22 November 2021)
	Simon Snell	
	Ann-Marie Christian	
	Lorna Boreland-Kelly	
	Adrian Spanswick	(Appointed 22 November 2021)
	Ciaran Murphy	(Appointed 7 March 2022)
	Julie Baker	(Appointed 7 March 2022)
	Sarah Forrest	(Appointed 7 March 2022)
	Kelechi Ukandu	(Appointed 7 March 2022)
	Jermaine Ravalier	(Appointed 7 March 2022)
<b>Charity number (England and Wales)</b>	1190441	
<b>Charity number (Scotland)</b>	SC050800	
<b>Principal address &amp; Registered office</b>	17 Priory Street York YO1 6ET	
<b>Independent examiner</b>	N Clemit ACA, FCCA JWPCreers LLP Chartered Accountants Genesis 5 Church Lane York YO10 5DQ	
<b>Bankers</b>	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
<b>Interim Director</b>	Wendy Thorogood	

# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

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 Association is established:

- 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.

#### Update on activities

At the end of March 2021 Tammy Banks stepped down as Director and Helen Wilson joined the team in May 2021 as Operations Manager. Wendy Thorogood continues in her role as Interim Director and Tyra Sirandula is a consultant.

September 2021 saw a change of Editors for the journal as Jane Appleton and Peter Sidebotham retired from the role. They were replaced by Professor Kish Bhatti-Sinclair and Dr Lisa Bunting who are working closely with Wiley.

There was a change of editorial process within Wiley which resulted in the redundancy of the Editorial Manager's post in January 2022.

No face-to-face meetings have been held in this financial year, but various online events were established which included lunch and learn meetings, conferences, masterclasses and special interest groups.

We offered discounted memberships to those attending our online events which have proved a great success.

A new website was developed by 'Fallen Leaf' which was launched in Spring 2022, and we are developing the second phase of the website development to integrate a shop and affiliate scheme which will income generate for the charity.

AoCPP received with thanks a legacy from Brian Sheard, from Leeds to the amount of £66,033 and we are looking at ways to celebrate this.

#### Events and learning

Helping practitioners to develop their knowledge base at an advanced level is a key strand of how we support professional and career development. A knowledgeable and skilled workforce leads to better outcomes for children and families.

In 2021/22 we held 12 lunch and learn sessions, 11 special interest group meetings, 6 masterclasses and a 2-day online conference in partnership with the University of Kent.

# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### Strategy and direction

At AoCPP our vision is a world in which all children and vulnerable adults are able to grow up in safety and security and without risk of being abused or neglected.

Our mission is to improve the lives and safety of children and vulnerable adults by providing research, representation, training, and support for those involved in child protection.

*Supporting vulnerable adults:* We recognise that the issues children and young people face do not stop when they reach adulthood. In fact, with fewer contact points with agencies and professionals, adults can become alienated from the avenues in which they can seek support, leaving them vulnerable to harm and exploitation. Through our work, we aim to ensure that we can make a positive difference in improving the lives of vulnerable adults.

We have been driving improvement in child protection for over 40 years by working with those in the field to influence policy and practice. We publish high quality multidisciplinary research, hold conferences and training events on a range of topics, facilitate peer to peer support and learning, and provide a sector voice in policy-making and consultations with statutory stakeholders. We do this because we believe knowledgeable, resilient, powerful professionals are best able to support children and families.

Our purpose is guided by 3 key principles:

- We are **multidisciplinary**, reflecting the crucial nature of partnership working to effective child protection
- We believe in **research and practice going hand in hand**: research must inform practice and practice must inform research
- We **represent the whole of the UK** and aim to share learning across the four nations.

Our work is underpinned by a central belief in the rights and wellbeing of children. We listen to voices from research and practice to identify needs and inform our service development. Supporting and meeting the needs of the child protection workforce is our route to helping keep children safe from harm.

We have a strong set of values that informs our work, in particular we work with:

- **Compassion:** We recognise the systemic, psychological and emotional complexities involved for all those in contact with or working in the child protection system. We model and promote compassion in our organisation and in all aspects of our work.
- **Respect:** We promote equality and inclusivity within our association and how we collaborate and support other organisations to ensure that social justice is core to what we do.
- **Humility:** We have humility to recognise the limitations of our knowledge, and that we must continually learn, improve and act to improve the lives of children.
- **Courage:** We have courage to voice hard truths openly and honestly, and to stay true to our charitable objectives.

We are now a Charitable Incorporated Organisation (CIO) and a registered charity in Scotland from 25 February 2021.

# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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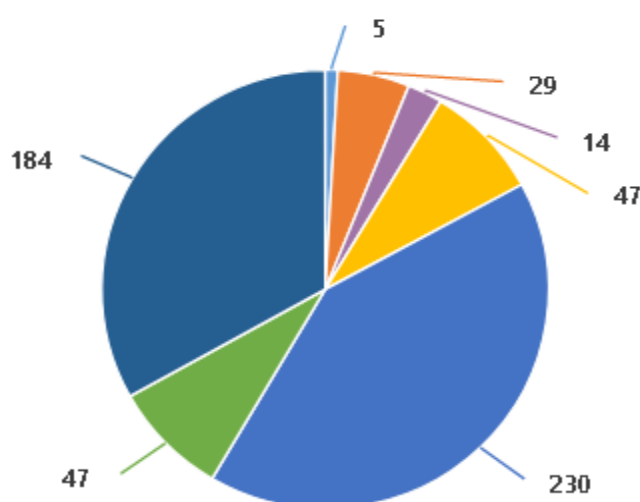
### Achievements and performance

#### Members

In February we launched new categories of membership with a small price increase. 86% of our members were individuals, 8% organisations or agencies, and 6% students.

We had members from all the core safeguarding functions (health and mental health, social work, education, and criminal justice), as well as from academia, faith groups and those working as independent trainers and consultants.

230 Health and Mental Health Workers, 184 Social Work Education 47, Academia 29, Criminal Justice 14, Unknown 5, Unspecified 47.



Our members come from across the UK (97%) and overseas (3%), with 83% based in England

#### Member voice

As a membership organisation it is essential that we understand our members' needs in order to be useful. The statutory, policy, cultural and financial landscape for child protection has changed significantly over the past 10 years, as well as the ways in which people want to receive training and consume information.

As a result of these discussions, we launched our first Special Interest Groups in 2021/22:

- Practice Learning Reviews (PLR)
- Looked After Children and Care Leavers
- Gender Dysphoria

The SIG groups held meetings throughout the year with good attendance and new Special Interest Groups are planned for 2022/23.

#### Ann Paterson Scholarship

In 2017 we received a legacy from Ann Wingate Paterson, a long-time member of the Scottish branch, and in 2019 we awarded the Ann Paterson Scholarships for professionals studying child protection in the UK. In 2021/22 we made 3 awards of £7,300 and look forward to hearing about the impact of this funding.

# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### Social media

We also began a targeted strategy to develop our presence across a variety of social media platforms, focussing initially on Twitter, Facebook and LinkedIn.

We now have over 7,613 followers on Twitter, 835 on LinkedIn and 500 followers on Facebook.

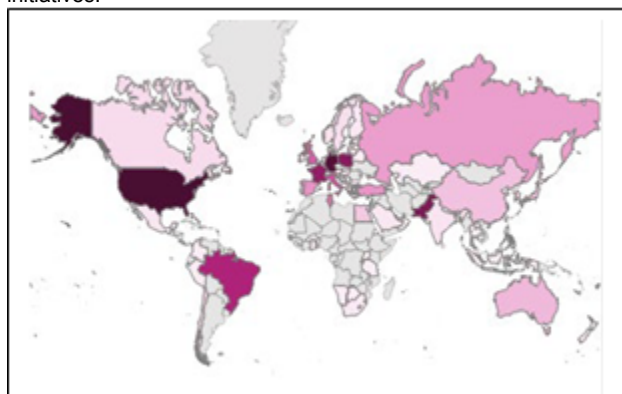
Top tweet (12,080 impressions) in January 2022:

"Those working in children's social care are calling against complete overhauls of the system in the aftermath of recent devastating child deaths. Instead, reducing caseloads, multi-agency partnerships, and more funding for early intervention help is needed".

### Research

#### *Child Abuse Review*

In 2021, 6,738 institutions offered access to the latest content in your journal via either a Wiley license or a traditional (title-by-title) subscription. On this map, darker shading shows where circulation is highest. Countries shaded in grey may be covered by philanthropic initiatives.



In 2021, our philanthropic initiatives extended low-cost or free access to current content to 4,660 developing world institutions.

The top downloading countries of articles published in *Child Abuse Review* in 2021 were:

1. United Kingdom
2. Unites States
3. Australia
4. Netherlands
5. Canada
6. China - mainland
7. Ireland
8. Germany
9. Sweden
10. India

# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

The articles below were among the most liked or shared posts in 2021, as measured by Altmetric, which tracks the online attention that research outputs receive by pulling in data from three main sources: social media, traditional media, and online reference managers.

Rank	Author(s)	Article Title
1	Katz, E. <i>et al.</i>	When Coercive Control Continues to Harm Children: Post-Separation Fathering, Stalking and Domestic Violence
2	Katz, E.	Beyond the Physical Incident Model: How Children Living with Domestic Violence are Harmed By and Resist Regimes of Coercive Control
3	Zolotor, A. J. <i>et al</i>	Bans against corporal punishment: a systematic review of the laws, changes in attitudes and behaviours
4	Eriksson, L, <i>et al</i>	Maternal and Paternal Filicide: Case Studies from the Australian Homicide Project
5	Richardson Foster, H, <i>et al</i>	How Child-Focused are Child Protection Conferences?

#### Financial review

The charity made a surplus in the year of £13,528. This included receiving a legacy of £66,033. An unrestricted surplus was made of £21,039.

#### 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

At 31 March 2022 the Association had free reserves of £109,002 (2021: £95,600) 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 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.

The trustees have 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

##### Constitution

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.

We recognise that the issues children and young people face do not stop when they reach adulthood. In fact, with fewer contact points with agencies and professionals, adults can become alienated from the avenues in which they can seek support, leaving them vulnerable to harm and exploitation. Through our work, we aim to ensure that we can make a positive difference in improving the lives of vulnerable adults.



# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Recruitment and appointment of trustees**

The number of trustees shall be between 6 and 12. 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.

The AGM held in March 2022 saw the creation of a Vice-Chair role to replace the previous chair elect role. The new position was filled by Steve Myers.

The previous management committee was replaced by a leadership team consisting of Chair, Vice Chair, Interim Director and Operations Manager.

At the AGM we elected 5 new trustees. Board expectations were clearly outlined with particular emphasis made on the need for all board members to play an active role in the delivery of the charity's strategy.

### **Organisation**

The board of trustees met 5 times in this period and, subject to the direction of the Association in general meeting, is responsible for the exercise of the functions of the Association and for the determination of policy and general management of the business of the Association.

The leadership team meet every two weeks to ensure the good management of the financial and administrative affairs of the Association, the implementation of policies and directions of the Association. The membership of the leadership team comprises of the Chair, Vice Chair, Interim Director and the Operations Manager of the Association and such other members of the board of trustees as determined from time to time.

### **Induction and training of new trustees**

New trustees are encouraged to spend time learning about the organisation and the activities they run. They are provided with appropriate background information and are supported by the leadership team. All trustees are asked to sign a declaration of compliance.

### **Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed. Where significant risks have been identified systems have been established to mitigate those risks.

### **Statement of trustees' responsibilities**

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 year.

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

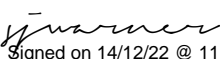
## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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



  
Signed on 14/12/22 @ 11:18

Sam Warner (Chair)

**Trustee**

13 December 2022

# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

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I report to the trustees on my examination of the financial statements of Association of Child Protection Professionals (the charity) for the year ended 31 March 2022.

#### 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 P Clemet*

Countersigned on 14/12/22 @ 11:28

**N Clemet ACA, FCCA**

JWPCreers LLP

Chartered Accountants

Genesis 5

Church Lane

York

YO10 5DQ

Dated: 13 December 2022

# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

### CURRENT FINANCIAL YEAR

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<b>Income and endowments</b>						
Donations and legacies	2	66,033	-	-	66,033	-
Charitable activities	3	113,975	-	-	113,975	-
Investments	4	598	-	-	598	-
Other income		70	-	-	70	-
<b>Total income</b>		180,676	-	-	180,676	-
<b>Expenditure</b>						
Charitable activities	5	159,637	-	7,511	167,148	-
<b>Net income/(expenditure) for the year</b>		21,039	-	(7,511)	13,528	-
Funds transferred to CIO		-	-	-	-	208,855
<b>Net movement in funds</b>		21,039	-	(7,511)	13,528	208,855
Fund balances at 1 April 2021		96,243	28,895	83,717	208,855	-
<b>Fund balances at 31 March 2022</b>		117,282	28,895	76,206	222,383	208,855

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

All income and expenditure derive from continuing activities.

### PRIOR FINANCIAL YEAR

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<b>Total income</b>		-	-	-	-
<b>Total expenditure</b>		-	-	-	-
<b>Net income/(expenditure) for the period</b>		-	-	-	-
Funds transferred to CIO		96,243	28,895	83,717	208,855
<b>Net movement in funds</b>		96,243	28,895	83,717	208,855
Fund balances at 16 July 2020		-	-	-	-
<b>Fund balances at 31 March 2021</b>		96,243	28,895	83,717	208,855

# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Intangible assets	9		8,280		-
Tangible assets	10		-		643
			<u>8,280</u>		<u>643</u>
<b>Current assets</b>					
Debtors	11	42,589		81,551	
Cash at bank and in hand		201,431		163,870	
		<u>244,020</u>		<u>245,421</u>	
<b>Creditors: amounts falling due within one year</b>	12	(29,917)		(37,209)	
		<u></u>		<u></u>	
Net current assets			214,103		208,212
<b>Total assets less current liabilities</b>			<u>222,383</u>		<u>208,855</u>
<b>Income funds</b>					
Restricted funds	14		76,206		83,717
<u>Unrestricted funds</u>					
Designated funds	15	28,895		28,895	
General unrestricted funds		117,282		96,243	
		<u></u>		<u></u>	
			146,177		125,138
			<u>222,383</u>		<u>208,855</u>

The financial statements were approved by the Trustees on 13 December 2022



*Steve Myers*  
Signed on 13/12/22 @ 14:28

Steve Myers  
Trustee



*Sam Warner*  
Signed on 14/12/22 @ 11:18

Sam Warner (Chair)  
Trustee

# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). 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 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.

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 YEAR ENDED 31 MARCH 2022

### 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 VAT as the charity is not VAT registered.

#### 1.6 Research and development expenditure

Research expenditure is written off against profits in the year in which it is incurred. Identifiable development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

#### 1.7 Intangible fixed assets

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation 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:

Website costs	3 years on a straight line basis
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#### 1.8 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.

Tangible fixed assets costing more than £250 are capitalised at cost.

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 the statement of financial activities.

#### 1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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).

#### 1.10 Cash and cash equivalents

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

#### 1.11 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.

# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### **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.

### 1.12 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.

### 2 Donations and legacies

	Unrestricted funds general 2022 £	Total 2021 £
Legacies receivable	66,033	-

### 3 Charitable activities

	Charitable Income 2022 £	2021 £
Membership subscriptions	66,593	-
Conference fees	12,184	-
Income from journals	35,198	-
	113,975	-

### 4 Investments

	Unrestricted funds general 2022 £	Total 2021 £
Interest receivable	598	-



# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 5 Charitable activities

	Charitable Expenditure 2022 £	2021 £
Staff costs	76,039	-
Depreciation	643	-
Anne Wingate Paterson Scholarship	26,301	-
Equipment	335	-
Repairs & renewals	4,620	-
Amortisation	4,140	-
Insurance	1,602	-
Publicity & advertising	1,320	-
Printing, postage & stationery	893	-
Rent & service charges	925	-
Room hire	577	-
Staff training & welfare	549	-
Sundry expenses	500	-
Telephone	392	-
Subscriptions	594	-
Travel & subsistence	2,341	-
Bank charges	1,499	-
	<hr/>	<hr/>
	123,270	-
Share of support costs (see note 6)	39,318	-
Share of governance costs (see note 6)	4,560	-
	<hr/>	<hr/>
	167,148	-
	<hr/>	<hr/>
<b>Analysis by fund</b>		
Unrestricted funds - general	159,637	-
Restricted funds	7,511	-
	<hr/>	<hr/>
	167,148	-
	<hr/>	<hr/>

### 6 Support costs

	Support costs £	Governance costs £	2022 £
Accountancy fees	1,326	4,560	5,886
Professional fees	37,992	-	37,992
	<hr/>	<hr/>	<hr/>
	39,318	4,560	43,878
	<hr/>	<hr/>	<hr/>
Analysed between			
Charitable activities	39,318	4,560	43,878
	<hr/>	<hr/>	<hr/>

# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Trustees

One trustee (2021: no trustees) received reimbursement of £36 (2021: £nil) for expenses during the year to 31 March 2022.

### 8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	3	-
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	65,189	-
Social security costs	1,399	-
Pension costs	3,437	-
Redundancy costs	6,014	-
	<u>          </u>	<u>          </u>
	76,039	-
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Intangible fixed assets

	Website costs £
<b>Cost</b>	
At 1 April 2021	-
Additions	12,420
	<u>          </u>
At 31 March 2022	12,420
	<u>          </u>
<b>Amortisation</b>	
At 1 April 2021	-
Amortisation charged for the year	4,140
	<u>          </u>
At 31 March 2022	4,140
	<u>          </u>
<b>Carrying amount</b>	
At 31 March 2022	8,280
	<u>          </u>
At 31 March 2021	-
	<u>          </u>

# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 10 Tangible fixed assets

#### Computers £

#### Cost

At 1 April 2021

4,786

At 31 March 2022

4,786

#### Depreciation

At 1 April 2021

4,143

Depreciation charged in the year

643

At 31 March 2022

4,786

#### Carrying amount

At 31 March 2022

-

At 31 March 2021

643

### 11 Debtors

2022

2021

#### Amounts falling due within one year:

£

£

Accrued income

29,010

26,450

Other debtors

-

46,091

Prepayments

13,579

9,010

42,589

81,551

### 12 Creditors: amounts falling due within one year

2022

2021

Notes

£

£

Trade creditors

345

-

Other creditors

1,719

2,269

Accruals

3,900

3,579

Deferred income

13

23,953

31,361

29,917

37,209

### 13 Deferred income

2022

2021

£

£

Deferred income

23,953

31,361

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

# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 14 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 1 April 2021	Movement in funds			Balance at 31 March 2022
	£	Income £	Expenditure £	Transfers from unincorporated charity £	£
Anne Wingate Paterson Legacy Fund	81,000	-	(7,300)	-	73,700
NSPCC	2,506	-	-	-	2,506
Raffle Money	211	-	(211)	-	-
	<u>83,717</u>	<u>-</u>	<u>(7,511)</u>	<u>-</u>	<u>76,206</u>
	<u><u>83,717</u></u>	<u><u>-</u></u>	<u><u>(7,511)</u></u>	<u><u>-</u></u>	<u><u>76,206</u></u>

	Balance at 16 July 2020	Income £	Expenditure £	Transfers from unincorporated charity £	Balance at 31 March 2021 £
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>
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>83,717</u></u>	<u><u>83,717</u></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 40<sup>th</sup> Anniversary Dinner, intended for Develop Africa. However, that proved to be expensive and unviable so it was donated to the Red Cross instead.

# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 15 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 1 April 2021	Movement in funds			Balance at 31 March 2022
	£	Income	Expenditure	Transfers from unincorporated charity	£
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>28,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,895</u>

	Balance at 16 July 2020	Movement in funds			Balance at 1 April 2021
	£	Income	Expenditure	Transfers from unincorporated charity	£
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>

Designated funds relate to the branches.

# ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 16 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	2022	2022	2022	2022
	£	£	£	£
Fund balances at 31 March 2022 are represented by:				
Intangible fixed assets	8,280	-	-	8,280
Current assets/(liabilities)	109,002	28,895	76,206	214,103
	<u>117,282</u>	<u>28,895</u>	<u>76,206</u>	<u>222,383</u>
	Unrestricted funds	Designated funds	Restricted funds	Total
	2021	2021	2021	2021
	£	£	£	£
Fund balances at 31 March 2021 are represented by:				
Tangible assets	643	-	-	643
Current assets/(liabilities)	95,600	28,895	83,717	208,212
	<u>96,243</u>	<u>28,895</u>	<u>83,717</u>	<u>208,855</u>

### 17 Financial commitments

There is a contract with the publishers of Child Abuse Review which was agreed on 1 April 2021, is effective from 1 January 2021 for 2 years and will be renewed on the same terms until terminated by either party giving not less than 12 months' notice. The total annual charge is £19,000.

### 18 Related party transactions

There were no disclosable related party transactions during the year.