

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 2023

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

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ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|--|--|-----------------------------|
| Trustees | Steve Myers | |
| | Sam Warner (Chair) | |
| | Simon Snell | (Resigned 16 July 2022) |
| | Ann-Marie Christian | |
| | Lorna Boreland-Kelly | |
| | Adrian Spanswick | |
| | Ciaran Murphy | |
| | Julie Baker | |
| | Sarah Forrest | |
| | Kelechi Ukandu | |
| | Jermaine Ravalier | |
| | Wendy Thorogood | (Appointed 1 November 2022) |
| Charity number (England and Wales) | 1190441 | |
| Charity number (Scotland) | SC050800 | |
| Principal address & Registered office | 17 Priory Street York YO1 6ET | |
| 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 | Wendy Thorogood | (Resigned 1 November 2022) |

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 children and adults 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 the welfare of such children and families.
- To educate and inform the public at large and, in particular, but not exclusively, those persons professionally qualified, within voluntary or charity setting to be sure we are including all relevant parties within all aspects and effects of abuse and neglect on children and families generally.
- To ensure we listen, and practice is informed by the victims who have suffered harm, to hear their voice and learn from their experiences.

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 beginning of November 2022 Consultant Interim Director Wendy Thorogood stepped down as part of an agreed cost-saving and restructuring exercise. Wendy Thorogood rejoined the Board of Trustees at this time.

The cost-saving and restructuring exercise also included the decision to make the post of full time Administrator redundant, replacing it with two part time posts designed to ensure that the Association had in-house, the necessary skill sets to take it forward in its new digital model which has been adopted since the onset of Covid-19.

The new part-time posts (both 0.5FTE) were agreed as Finance and Membership Support Officer and Digital Marketing and Events Support Officer. It was agreed that the new roles would absorb the work of the two consultant's posts of bookkeeper and digital marketer, and as such, notice was given to the two contractors.

In addition, several key contracts with suppliers have been renegotiated and more cost-effective suppliers sourced.

February 2022 saw Lisa Bunting step down as the Co-Editor of Child Abuse Review, and Dr Jenny Driscoll of King's College London was appointed as Interim Co-Editor, to be reviewed in November 2023.

Although the Association has delivered a small number of bespoke face to face training sessions, the overwhelming majority of activity has been delivered online.

Income streams have been diversified with the opening of our online shop, the development of the affiliate scheme which gives existing members the opportunity to refer colleagues for a small financial reward, and the opportunity to have research proposals endorsed by AoCPP for a small fee. The model of developing a wide range of Special Interest Groups to add value to members, support the dissemination of research findings and good practice, and as a mechanism to both income-generate and grow the membership is working well.

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 10 Lunch and Learn sessions, 14 Special Interest Group meetings, 2 Online Conference Events and 5 bespoke training events for members and member-organisations.

The AoCPP was represented in person at Community Care Live 2022, and the Joint Social Work and Education Conference (JSWEC) of 2022.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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.

Work began on developing a 5-year strategy and as such, key strategic priorities are listed here:

1. Income generation through
 - a. Growth of memberships
 - b. Growth of events programme
 - c. New professional partnerships (Higher Education Establishments, Research Partnerships, Private Providers, key field-based organisations)
 - d. Diversification of income streams
2. Profile raising through social media activity, responses in the media, professional comment and contribution
3. Influencing policy through consultations and opportunities to work with local and national Government
4. Efficiency of internal organisational systems and resources
5. Strengthening the relationship between the activity of the AoCPP and its journal, *Child Abuse Review*

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

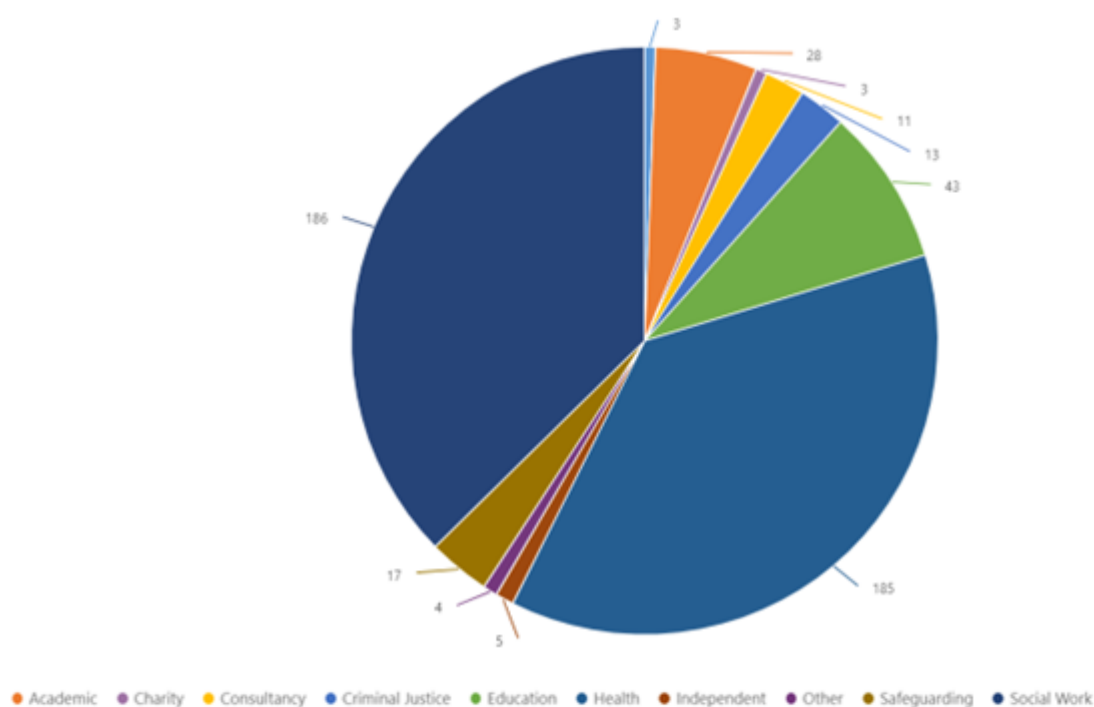
Members

Despite increasing the price of membership in 2021/22, membership has remained static. In the period 87% of our members were individuals, 7% 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.

The Breakdown is here:

Academics 28, Charity 3, Consultancy/Independent 16, Criminal Justice 13, Education 43, Health 185, Safeguarding 17, Social Work 186, Other 7



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 continued to develop our range of Special Interest Groups in 2022/23. The Special Interest Group programme now comprises:

- Practice Learning Reviews (PLR)
- Looked After Children and Care Leavers
- Gender Dysphoria
- Digital Safeguarding
- Child Sexual Abuse
- Safeguarding in Sport

The SIG groups held meetings throughout the year with good attendance and new Special Interest Groups are planned for 2023/24.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 2022/23 we made 2 awards totalling £6,000 and look forward to hearing about the impact of this funding.

Social media

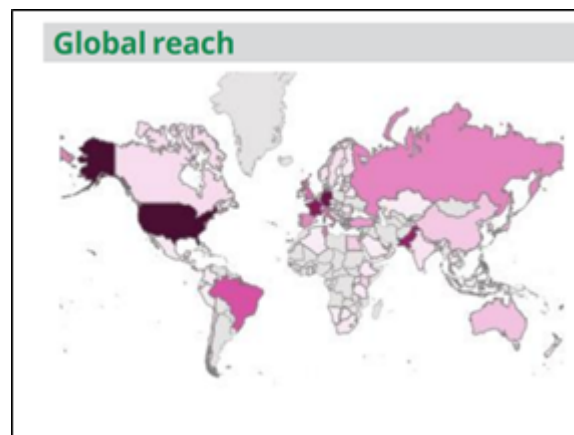
We also began a targeted strategy to develop our presence across a variety of social media platforms, focusing initially on X (formally known as twitter), Facebook and LinkedIn.

We now have over 7,817 followers on X (formally known as twitter), 1,951 on LinkedIn and 760 followers on Facebook.

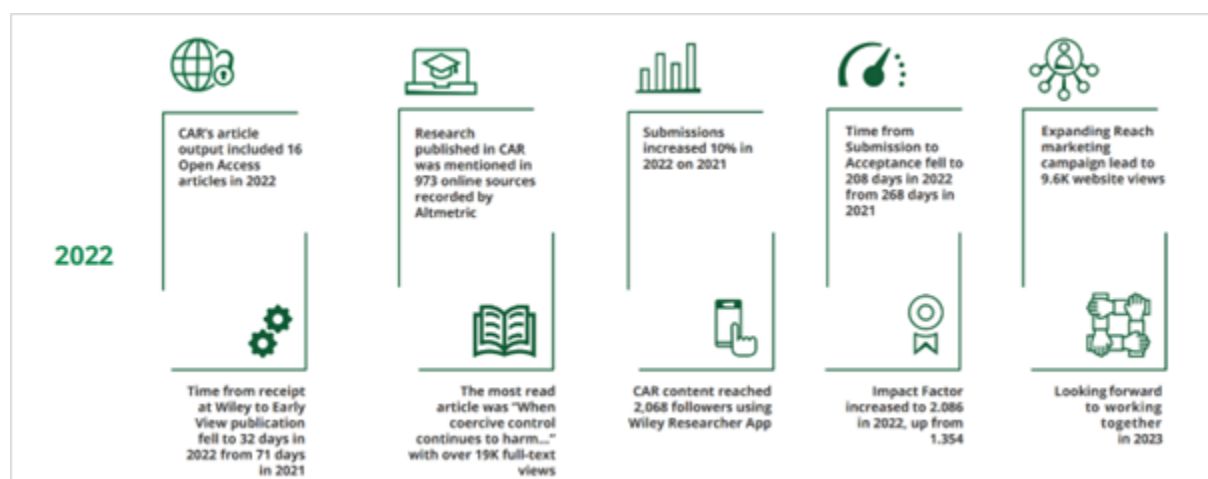
Research

Child Abuse Review

In 2022/23, 6,727 institutions offered access to the latest content in our journal via either Wiley licence of a traditional (title-by-title) subscription. On this map, darker shading shows where circulation is highest:



Key achievements for Child Abuse Review in the period are shown here:



ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The charity incurred a deficit in the year of £37,821 (2022: Surplus £13,528). The unrestricted deficit incurred was £31,821 (2022: Surplus £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 2023 the Association had free reserves of £77,003 (2022: £109,002) 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

The AGM held in March 2023 saw all trustees remain in post, with the exception of Simon Snell who had resigned his post in July of 2022. Following the end of the Interim Director position which had been held by Wendy Thorogood on a consultancy basis, the charity is led by Operations Manager Helen Wilson under the direction of the board.

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.

In light of this recognition we amended the constitution 2 years ago to reflect this.

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 leadership team comprises of the Chair, Vice Chair, Interim Director and the Operations Manager of the Association.

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. The risk register is reviewed at each Board meeting.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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



S J Warner
Signed on 20/12/23 @ 10:50

Sam Warner (Chair)

Trustee

14 December 2023

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 year ended 31 March 2023.

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 ACCA, 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
Signed on 20/12/23 @ 13:24

N Clemet ACA, FCCA

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

Dated: 14 December 2023

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

CURRENT FINANCIAL YEAR

| | | Unrestricted funds general 2023 £ | Unrestricted funds designated 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Total 2022 £ |
|---------------------------------------|-------|---|--|----------------------------------|--------------------|--------------------|
| | Notes | | | | | |
| Income and endowments | | | | | | |
| Donations and legacies | 2 | - | - | - | - | 66,033 |
| Charitable activities | 3 | 126,248 | - | - | 126,248 | 113,975 |
| Investments | 4 | 696 | - | - | 696 | 598 |
| Other income | | 18 | - | - | 18 | 70 |
| Total income | | 126,962 | - | - | 126,962 | 180,676 |
| Expenditure | | | | | | |
| Charitable activities | 5 | 158,783 | - | 6,000 | 164,783 | 167,148 |
| Net movement in funds | | (31,821) | - | (6,000) | (37,821) | 13,528 |
| Fund balances at 1 April 2022 | | 117,282 | 28,895 | 76,206 | 222,383 | 208,855 |
| Fund balances at 31 March 2023 | | 85,461 | 28,895 | 70,206 | 184,562 | 222,383 |

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

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|-----------------|----------------|-----------------|----------------|
| Fixed assets | | | | | |
| Intangible assets | 10 | | 4,140 | | 8,280 |
| Tangible assets | 11 | | 1,486 | | - |
| | | | <u>5,626</u> | | <u>8,280</u> |
| Current assets | | | | | |
| Debtors | 12 | 53,996 | | 42,589 | |
| Cash at bank and in hand | | 143,994 | | 201,431 | |
| | | <u>197,990</u> | | <u>244,020</u> | |
| Creditors: amounts falling due within one year | 13 | <u>(19,054)</u> | | <u>(29,917)</u> | |
| Net current assets | | | 178,936 | | 214,103 |
| Total assets less current liabilities | | | <u>184,562</u> | | <u>222,383</u> |
| Income funds | | | | | |
| Restricted funds | 15 | | 70,206 | | 76,206 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 16 | 28,895 | | 28,895 | |
| General unrestricted funds | | <u>85,461</u> | | <u>117,282</u> | |
| | | | 114,356 | | 146,177 |
| | | | <u>184,562</u> | | <u>222,383</u> |

The financial statements were approved by the Trustees on 14 December 2023



Steve Myers
Signed on 18/12/23 @ 14:04

Steve Myers
Trustee



Sam Warner
Signed on 20/12/23 @ 10:50

Sam Warner (Chair)
Trustee

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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 |
|---------------|----------------------------------|

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 |
|-----------|----------------------------------|

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 2023

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

| | Total | Unrestricted funds general |
|---------------------|-------------------|-------------------------------|
| | 2023 | 2022 |
| | £ | £ |
| Legacies receivable | - | 66,033 |
| | <u> </u> | <u> </u> |

3 Charitable activities

| | Charitable Income | Charitable Income |
|--------------------------|-------------------|-------------------|
| | 2023 | 2022 |
| | £ | £ |
| Membership subscriptions | 72,485 | 66,593 |
| Conference fees | 8,508 | 12,184 |
| Income from journals | 45,255 | 35,198 |
| | <u> </u> | <u> </u> |
| | 126,248 | 113,975 |
| | <u> </u> | <u> </u> |

4 Investments

| | Unrestricted funds general | Unrestricted funds general |
|---------------------|-------------------------------|-------------------------------|
| | 2023 | 2022 |
| | £ | £ |
| Interest receivable | 696 | 598 |
| | <u> </u> | <u> </u> |

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

| | Charitable Expenditure 2023 £ | Charitable Expenditure 2022 £ |
|--|--|--|
| Staff costs | 72,775 | 76,039 |
| Depreciation | - | 643 |
| Child abuse review and newsletter | 19,000 | 19,001 |
| Equipment | 1,550 | 335 |
| IT subscriptions & support | 8,743 | 4,620 |
| Amortisation | 4,140 | 4,140 |
| Insurance | 1,735 | 1,602 |
| Publicity & advertising | 398 | 1,320 |
| Printing, postage & stationery | 415 | 893 |
| Rent & service charges | 1,030 | 925 |
| Room hire | 1,210 | 577 |
| Scholarships | 6,000 | 7,300 |
| Staff training & welfare | 177 | 549 |
| Sundry expenses | 76 | 500 |
| Telephone | 472 | 392 |
| Subscriptions | 135 | 594 |
| Travel & subsistence | 3,335 | 2,341 |
| Bank charges | 1,489 | 1,499 |
| | <u>122,680</u> | <u>123,270</u> |
| Share of support costs (see note 6) | 38,503 | 39,318 |
| Share of governance costs (see note 6) | 3,600 | 4,560 |
| | <u>164,783</u> | <u>167,148</u> |
| Analysis by fund | | |
| Unrestricted funds - general | 158,783 | 159,637 |
| Restricted funds | 6,000 | 7,511 |
| | <u>164,783</u> | <u>167,148</u> |

6 Support costs

| | Support costs £ | Governance costs £ | 2023 £ | Support costs £ | Governance costs £ | 2022 £ |
|-----------------------|--------------------|--------------------------|---------------|--------------------|--------------------------|---------------|
| Accountancy fees | 1,381 | 3,600 | 4,981 | 1,326 | 4,560 | 5,886 |
| Professional fees | 37,122 | - | 37,122 | 37,992 | - | 37,992 |
| | <u>38,503</u> | <u>3,600</u> | <u>42,103</u> | <u>39,318</u> | <u>4,560</u> | <u>43,878</u> |
| Analysed between | | | | | | |
| Charitable activities | <u>38,503</u> | <u>3,600</u> | <u>42,103</u> | <u>39,318</u> | <u>4,560</u> | <u>43,878</u> |

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Trustees

One trustee (2022: One trustee) received reimbursement of £188 (2022: £36) for expenses during the year to 31 March 2023.

8 Employees

The average monthly number of employees during the year was:

| | 2023 Number | 2022 Number |
|-------------------------|-------------------|-------------------|
| | 2 | 3 |
| | <u> </u> | <u> </u> |
| Employment costs | 2023 | 2022 |
| | £ | £ |
| Wages and salaries | 51,984 | 65,189 |
| Social security costs | - | 1,399 |
| Pension costs | 2,861 | 3,437 |
| Redundancy costs | 17,942 | 6,014 |
| | <u> </u> | <u> </u> |
| | 72,775 | 76,039 |
| | <u> </u> | <u> </u> |

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

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Intangible fixed assets

| | Website costs £ |
|-----------------------------------|--------------------|
| Cost | |
| At 1 April 2022 and 31 March 2023 | 12,420 |
| | <u> </u> |
| Amortisation | |
| At 1 April 2022 | 4,140 |
| Amortisation charged for the year | 4,140 |
| | <u> </u> |
| At 31 March 2023 | 8,280 |
| | <u> </u> |
| Carrying amount | |
| At 31 March 2023 | 4,140 |
| | <u> </u> |
| At 31 March 2022 | 8,280 |
| | <u> </u> |

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

Computers £

Cost

At 1 April 2022

4,786

Additions

1,486

At 31 March 2023

6,272

Depreciation

At 1 April 2022

4,786

At 31 March 2023

4,786

Carrying amount

At 31 March 2023

1,486

12 Debtors

2023

2022

Amounts falling due within one year:

£

£

Accrued income

42,671

29,010

Prepayments

11,325

13,579

53,996

42,589

13 Creditors: amounts falling due within one year

2023

2022

Notes

£

£

Trade creditors

2,322

345

Other creditors

-

1,719

Accruals

3,523

3,900

Deferred income

14

13,209

23,953

19,054

29,917

14 Deferred income

2023

2022

£

£

Deferred income

13,209

23,953

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 2023

15 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 2022 | Movement in funds | | Balance at 31 March 2023 |
|-----------------------------------|----------------------------|-------------------|-----------------------|-----------------------------|
| | £ | Income | Expenditure | £ |
| Anne Wingate Paterson Legacy Fund | 73,700 | - | (6,000) | 67,700 |
| NSPCC | 2,506 | - | - | 2,506 |
| | <u>76,206</u> | <u>-</u> | <u>(6,000)</u> | <u>70,206</u> |
| | <u><u>76,206</u></u> | <u><u>-</u></u> | <u><u>(6,000)</u></u> | <u><u>70,206</u></u> |

| | Balance at 1 April 2021 | Income | Expenditure | Balance at 31 March 2022 |
|-----------------------------------|----------------------------|-----------------|-----------------------|-----------------------------|
| | £ | £ | £ | £ |
| 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>76,206</u> |
| | <u><u>83,717</u></u> | <u><u>-</u></u> | <u><u>(7,511)</u></u> | <u><u>76,206</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 (2022 only) is money raised from a raffle held at the 40th 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 2023

16 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:

| | | Movement in funds | | | |
|------------------------------|----------------------------|-------------------|-------------|---|-----------------------------|
| | Balance at 1 April 2022 | Income | Expenditure | Transfers from unincorporated charity | Balance at 31 March 2023 |
| | £ | £ | £ | £ | £ |
| 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> |

| | | Movement in funds | | | |
|------------------------------|----------------------------|-------------------|-------------|---|-----------------------------|
| | Balance at 1 April 2021 | Income | Expenditure | Transfers from unincorporated charity | Balance at 31 March 2022 |
| | £ | £ | £ | £ | £ |
| 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 | 9,051 | - | - | - | 828 |
| South west branch | 9,051 | - | - | - | 8,223 |
| | <u>28,895</u> | <u>-</u> | <u>-</u> | <u>-</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 2023

17 Analysis of net assets between funds

| | Unrestricted funds | Designated funds | Restricted funds | Total |
|--|-----------------------|---------------------|---------------------|----------------|
| | 2023 | 2023 | 2023 | 2023 |
| | £ | £ | £ | £ |
| Fund balances at 31 March 2023 are represented by: | | | | |
| Intangible fixed assets | 4,140 | - | - | 4,140 |
| Tangible assets | 1,486 | - | - | 1,486 |
| Current assets/(liabilities) | 79,835 | 28,895 | 70,206 | 178,936 |
| | <u>85,461</u> | <u>28,895</u> | <u>70,206</u> | <u>184,562</u> |
| | | | | |
| | 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> |

18 Financial commitments

There is a contract with the publishers of Child Abuse Review which was agreed in April 2022, and effective from 1 January 2023 for 3 years. The contract 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.

19 Related party transactions

There were no disclosable related party transactions during the year.