

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 2024

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

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ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Steve Myers Sam Warner (Chair) Ann-Marie Christian Lorna Boreland-Kelly Adrian Spanswick Ciaran Murphy Julie Baker Sarah Forrest Kelechi Ukandu Jermaine Ravalier Wendy Thorogood Robert Ewin	(Resigned 15 July 2023) (Appointed 24 February 2024)
Charity number (England and Wales)	1190441	
Charity number (Scotland)	SC050800	
Principal address & Registered office	17 Priory Street York YO1 6ET	
Independent examiner	Frances Howard FCA Fortus Limited Business Advisors and Accountants Equinox House Clifton Park Shipton Road York YO30 5PA	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 regarding 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

2023-24 saw further changes to the AoCPP office team. Following the departure of our long-term administrator at the very end of the last financial year, we commenced recruitment of a Digital Marketing and Events Officer. This post was filled and then vacated again 6 months later, prompting a further review of the skills needed within the team, and the decision to split out the role of event coordination and digital marketing. Two part time roles were created (Events Coordinator post and Digital Marketing and Content Creator post) and a recruitment drive began with a view to filling the posts in the early part of the next financial year (2024/25).

November 2023 saw the AoCPP and Wiley Publishing Ltd confirm Dr Jenny Driscoll as Co-Editor of *Child Abuse Review*, following a successful interim position in the 6 months prior.

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

Income streams have been diversified further with the development of bespoke Higher Education Institution partnerships and a drive for the AoCPP to endorse and partner in a range of research bids.

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 2023/24 we held more events than in the previous year. We hosted 14 Lunch and Learn sessions, 16 Special Interest Group meetings (with the launch of 3 new groups in the period), an online learning week with the CSA Centre, and we also coordinated a member-led response to the Government consultation on Working Together to Safeguard Children 2023.

The Association coordinated a member-led response to the Government's Working Together to Safeguard Children 2023; A guide to multi-agency working to help, protect and promote the welfare of children. A meeting was held to discuss the proposed guidance, and then feedback was systematically collated and submitted with the support of a member-led working group.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 almost 45 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 member of Charitable Incorporated Organisations (CIO) and a registered charity in Scotland from 1 April 2021.

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.

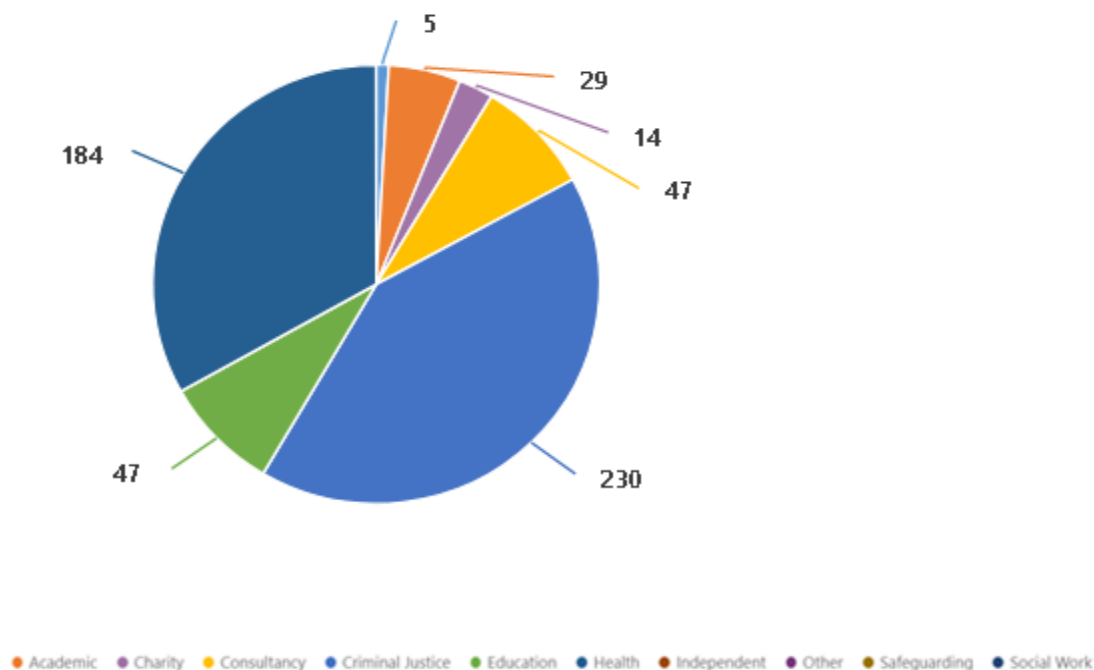
The Breakdown is here:

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

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024



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 3 new Special Interest Groups (SIGs) in 2023/24.

- Domestic Violence and Abuse
- Youth Justice
- Culture in Child Protection

The Special Interest Group programme now comprises:

- Gender Dysphoria
- Children and Young People in Care and Care Experienced
- Digital Safeguarding
- Practice Learning Reviews
- Gypsy Roma Traveller Communities and Child Protection
- Safeguarding in Sport
- Child Sexual Abuse

Each SIG group held meetings throughout the year with good attendance and new Special Interest Groups are planned for 2024/25.

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 2023/24 we made 2 awards totalling £5,478 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 2024

Social media

We continued our strategy to develop our presence across a variety of social media platforms, introducing the use of Instagram to connect with a broader audience to our existing portfolio comprising of Twitter, Facebook and LinkedIn.

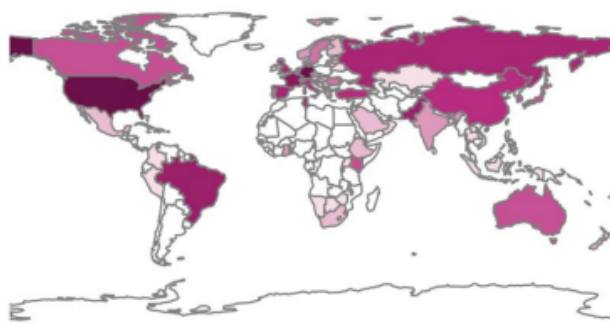
We now have over 7,740 followers on X/Twitter, 2,678 on LinkedIn (almost 2,000 more than in FY2022/23), 770 followers on Facebook (up 200), and 59 followers on Instagram as we start to develop a presence on this new platform for the AoCPP.

Unfortunately the impact of the takeover of Twitter and move to X has removed the analytics function from the free basic package, so we are no longer able to report on the impact of our posts on this platform.

Research

Child Abuse Review

Global reach



In 2023, 6,714 institutions offered access to the latest content in your journal via a Wiley license or a traditional subscription. On this map, darker shading shows where circulation is highest. Countries/regions with no shading may be covered by philanthropic initiatives. In 2023, our philanthropic initiatives extended low-cost or free access to current content to 4,327 developing world institutions.

Reach by region

Region	2021	2022	2023
Australia & NZ	178	179	178
Canada	85	87	92
China	144	145	181
Europe	3,046	2,844	2,916
Japan	130	148	144
Rest of World	2,131	2,203	2,020
UK	307	313	321
USA	717	808	862
Grand Total	6,738	6,727	6,714

This table shows the number of institutions, by region, with access to the latest content in your journal via either a Wiley license or a traditional subscription.

Our publishing partner, Wiley Publishing Ltd, has undergone structural changes in the period, and our Editorial and partner team at Wiley has changed. Alongside this changes to the publishing landscape have seen a new model of accessing research emerge via Open Access. Wiley explain this briefly here:

"Research communities are demanding that publishing is more open and transparent. With greater transparency comes increased reach, reproducibility, integrity, and impact. We need to adopt open research policies that enable critical change for the research community and give authors what they want—open access, open data, and open practices." 2023 Child Abuse Review Publishers Report, J Wiley.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The articles below were among the most viewed articles via the Wiley Online Library in 2023.

Most viewed articles on Wiley Online Library				
Rank	Article Title	Vol	Iss	Views
1	When Coercive Control Continues to Harm Children: Post-Separation Fathering, Stalking and Domestic Violence	29	4	16,381
2	Tackling the 'normalisation of neglect': Messages from child protection reviews in England	33	1	4,966
3	Children's Human Rights to 'Participation' and 'Protection': Rethinking the relationship using Barnahus as a case example	32	6	3,621
4	Social Worker and Midwife Decision Making Regarding Child Protection Risk and the Unborn Baby: A Qualitative Study	30	2	3,407
5	The Prevalence of Child Maltreatment across the Globe: Review of a Series of Meta-Analyses	24	1	3,079
6	Commercial sexual exploitation of children in Zimbabwe: A threat to human and social development	32	2	2,759
7	Beyond the Physical Incident Model: How Children Living with Domestic Violence are Harmed By and Resist Regimes of Coercive Contro...	25	1	2,603
8	Hearing the Voice of the Child in Safeguarding Processes: Exploring Different Voices and Competing Narratives	31	6	2,478
9	Interventions to Improve the Response of Professionals to Children Exposed to Domestic Violence and Abuse: A Systematic Review	26	1	2,368
10	Transgender identity and experiences of sexual harassment in adolescence	31	4	2,089

This table includes details of the 10 most-accessed articles of 2023. The average number of views per article published in your journal in 2023 was 533. Across all journals that Wiley publishes in the same subject area, the average number of views per article was 718.

Financial review

The charity made a surplus in the year of £8,649 (2023: Deficit £37,821). The unrestricted surplus was £43,022 (2023: Deficit £31,821).

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 2024 the Association had free reserves of £108,492 (2023: £60,835) that is after excluding reserves represented by fixed assets and restricted funds. 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.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The AGM was held in March 2023. There were no resolutions submitted.

The resignation of Trustee and former Interim Director Wendy Thorogood was recognised. No new trustees were appointed, and after this resignation the Board consisted of 10 members.

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 4 years ago to reflect this.

Organisation

The board of trustees met 4 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, 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 and copies of up to date DBS's are kept on file for each member. All trustees meet with the Chair, Vice Chair and Operations Manager annually, to review their trusteeship and plan their contribution for the year ahead.

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 and presented at each Board meeting. Risk is scored using a RAG system achieved by multiplying assessed potential impact by likelihood of occurrence.

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

Steve Myers

Steve Myers

Trustee

18 December 2024

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 2024.

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.

Frances Howard

Frances Howard FCA

Fortus Limited
Business Advisors and Accountants
Equinox House
Clifton Park
Shipton Road
YO30 5PA
York

Dated: 18 December 2024

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

CURRENT FINANCIAL YEAR

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income and endowments						
Donations and legacies	2	192	-	-	192	-
Charitable activities	3	116,376	-	-	116,376	126,248
Investments	4	84	-	-	84	696
Other income	5	185	-	-	185	18
Total income		116,837	-	-	116,837	126,962
Expenditure						
Charitable activities	6	102,710	-	5,478	108,188	164,783
Net income/(expenditure) before transfers		14,127	-	(5,478)	8,649	(37,821)
Funds transfer		28,895	(28,895)	-	-	-
Net movement in funds		43,022	(28,895)	(5,478)	8,649	(37,821)
Fund balances at 1 April 2023		85,461	28,895	70,206	184,562	222,383
Fund balances at 31 March 2024		128,483	-	64,728	193,211	184,562

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 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income and endowments					
Charitable activities	3	126,248	-	-	126,248
Investments	4	696	-	-	696
Other income	5	18	-	-	18
Total income		126,962	-	-	126,962
Charitable activities	6	158,783	-	6,000	164,783
Total expenditure		158,783	-	6,000	164,783
Net movement in funds		(31,821)	-	(6,000)	(37,821)
Fund balances at 1 April 2022		117,282	28,895	76,206	222,383
Fund balances at 31 March 2023		85,461	28,895	70,206	184,562

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Intangible assets	11		-		4,140
Tangible assets	12		991		1,486
			991		5,626
Current assets					
Debtors	13	47,957		53,996	
Cash at bank and in hand		178,000		143,994	
		225,957		197,990	
Creditors: amounts falling due within one year	14	(33,737)		(19,054)	
Net current assets			192,220		178,936
Total assets less current liabilities			193,211		184,562
Income funds					
Restricted funds	16		64,728		70,206
<u>Unrestricted funds</u>					
Designated funds	17	-		28,895	
General unrestricted funds		128,483		85,461	
			128,483		114,356
			193,211		184,562

The financial statements were approved by the Trustees on 18 December 2024

Steve Myers

Steve Myers

Trustee

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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 2024

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 2024 £	Total 2023 £
Donations and gifts	192	-

3 Charitable activities

	Charitable Income 2024 £	Charitable Income 2023 £
Membership subscriptions	66,395	72,485
Conference fees	3,067	8,508
Income from journals	43,816	45,255
Training provided	3,098	-
	116,376	126,248

4 Investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Interest receivable	84	696

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Other income

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Other income	185	18

6 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	46,836	72,775
Child abuse review and newsletter	19,000	19,000
Equipment	-	1,550
IT subscriptions & support	8,055	8,743
Amortisation	4,635	4,140
Insurance	1,393	1,735
Publicity & advertising	4,614	398
Printing, postage & stationery	120	415
Rent & service charges	564	1,030
Room hire	66	1,210
Scholarships	5,478	6,000
Staff training & welfare	1,401	177
Sundry expenses	370	76
Telephone	683	472
Subscriptions	50	135
Travel & subsistence	2,045	3,335
Bank charges	1,725	1,489
	97,035	122,680
Share of support costs (see note 7)	7,248	38,503
Share of governance costs (see note 7)	3,905	3,600
	108,188	164,783
Analysis by fund		
Unrestricted funds - general	102,710	158,783
Restricted funds	5,478	6,000
	108,188	164,783

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Accountancy fees	673	3,905	4,578	1,381	3,600	4,981
Professional fees	6,575	-	6,575	37,122	-	37,122
	<u>7,248</u>	<u>3,905</u>	<u>11,153</u>	<u>38,503</u>	<u>3,600</u>	<u>42,103</u>
Analysed between						
Charitable activities	<u>7,248</u>	<u>3,905</u>	<u>11,153</u>	<u>38,503</u>	<u>3,600</u>	<u>42,103</u>

8 Trustees

Two trustees (2023: One trustee) received reimbursement of £898 (2023: £188) for expenses during the year.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>3</u>	<u>2</u>
Employment costs	2024	2023
	£	£
Wages and salaries	44,672	51,982
Pension costs	2,164	2,861
Redundancy costs	-	17,942
	<u>46,836</u>	<u>72,775</u>

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

10 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.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Intangible fixed assets

Website costs £

Cost

At 1 April 2023 and 31 March 2024

12,420

Amortisation

At 1 April 2023

8,280

Amortisation charged for the year

4,140

At 31 March 2024

12,420

Carrying amount

At 31 March 2024

-

At 31 March 2023

4,140

12 Tangible fixed assets

Computers £

Cost

At 1 April 2023

6,272

At 31 March 2024

6,272

Depreciation

At 1 April 2023

4,786

Depreciation charged in the year

495

At 31 March 2024

5,281

Carrying amount

At 31 March 2024

991

At 31 March 2023

1,486

13 Debtors

Amounts falling due within one year:

2024

£

2023

£

Accrued income

38,833

42,671

Prepayments

9,124

11,325

47,957

53,996

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Trade creditors		13,474	2,322
Other creditors		304	-
Accruals		3,799	3,523
Deferred income	15	16,160	13,209
		<u>33,737</u>	<u>19,054</u>

15 Deferred income

	2024 £	2023 £
Deferred income	16,160	13,209
	<u>16,160</u>	<u>13,209</u>

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

16 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 2023 £	Movement in funds		Balance at 31 March 2024 £
		Income £	Expenditure £	
Anne Wingate Paterson Legacy Fund	67,700	-	(5,478)	62,222
NSPCC	2,506	-	-	2,506
	<u>70,206</u>	<u>-</u>	<u>(5,478)</u>	<u>64,728</u>

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
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>

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.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 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 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
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>(28,895)</u>	<u>-</u>

		Movement in funds			
	Balance at 1 April 2022	Income	Expenditure	Transfers	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	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 which have mainly closed and the money was held in case they reopened. The transfers represent the funds of closed branches being transferred back to the main branch as no branch activity is expected.

ASSOCIATION OF CHILD PROTECTION PROFESSIONALS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
Fund balances at 31 March 2024 are represented by:				
Tangible assets	991	-	-	991
Current assets/(liabilities)	127,492	-	64,728	192,220
	<u>128,483</u>	<u>-</u>	<u>64,728</u>	<u>193,211</u>
	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>

19 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.

20 Related party transactions

During the year the charity paid £527 to Sam Warner Consulting Limited to provide training. A trustee of the Charity, Sam Warner, is also a director of Sam Warner Consulting Limited. There were no amounts outstanding at the year end.