

**Financial Statements
& Trustees Report
For the year ended 31 March 2017**



Charity No. (registered in England and Wales) 1057635

Company Registration No. 03217418

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bibic Reference and Administrative Details

(The former British Institute for Brain Injured Children)

Charity no (registered in England and Wales): 1057635
Company number: 03217418

bibic National Assessment Centre and registered office: -

Old Kelways,
Somerton Road,
Langport,
SOMERSET
TA10 9SJ

www.bibic.org.uk

Tel: (01458) 253344

	<u>Appointed</u>	<u>Resigned</u>
Chair of Trustees:		
Barbara Scruton, BA (Hons) Cert. Ed.	09.11.2000	
Trustees:	<u>Appointed</u>	<u>Resigned</u>
Mark Campbell	28.10.2010	
Andrew Curran	09.08.2012	
Ian Burden	09.08.2012	
Emily Brett	15.09.2015	
Laura Voyle	10.06.2016	
Jaidev Singh Vohra	25.10.2016	
Chief Executive:		
Lynda Williams	25.07.2016	

Independent Examiner:

Dick Maule, Chartered Accountants, 3 Penlee View Terrace Penzance TR18 4HZ

Bankers:

Barclays Bank Plc, 1 Churchill Place, London E14 5HP

CAF Cash Limited, CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent ME19 4JU

NatWest plc, 8, York Buildings, Cornhill, Bridgwater, Somerset TA6 3BA

Chair's Statement

I am delighted to report that **bibic** has continued to change lives, delivering our invaluable services to 192 children, young people and their families. We have delivered teacher training sessions for 98 teachers around managing challenging behaviour, sensory processing and training specifically for early years professionals on early identification of developmental disorders. This means that **bibic** continues to help those children and young people with conditions affecting their social, communication and learning abilities to achieve their potential and lead happier and more fulfilled lives.

Our services continue to be in high demand and we received 380 enquiries – a 1% increase on the previous year. This is a trend which seems to be repeating itself year on year, with a steady increase in the demand for our services. Our new strategy details how we hope to continue to meet this growing demand.

During this year, we were delighted to welcome a new CEO - Lynda Williams. Lynda has since carried out an organisational review and formulated a new five-year strategy which will underpin our direction and expansion of services. This has resulted in a new staffing structure and has seen us enter a period of growth, employing and training more therapists, and increasing our fundraising department. We are also working to increase our geographical presence and accessibility for families, with plans for outreach clinics in London, the North of England and Wales. This will enable our services to become ever more accessible.

This is a challenging time for all charities with many changes in the fundraising environment and wider economy. The board of trustees and the senior management team are focused on increasing and diversifying our income streams to ensure **bibic** continues to be sustainable.

Every year **bibic** continues to deliver a unique service for our families, giving them the knowledge and skills to understand their child's world. **bibic** has worked with more than 14,000 children and young people since opening our doors in 1972. The achievements to date are a testament to the dedication of our families who implement the **bibic** programme at home and to the professionalism and commitment of our employees and volunteers.

Once again, I would like to express my heartfelt thanks and those of the board to our dedicated team whose continued commitment to **bibic** means that children and young people have the opportunity of reaching their potential.

On behalf of the board of Trustees I would also like to extend our sincere thanks to our wonderful supporters and donors. We are so grateful to you for demonstrating your continued belief in **bibic**. Without your support, we would not be able to provide the life-changing programmes and support for the children, young people and families who need us. We receive no Government funding and rely on grants and the generosity of the public to provide our service.

As a board of Trustees, we believe in **bibic** therapy and know it is life-changing. The real testament to our service is that well over half of all families we see come to **bibic** following a recommendation from another **bibic** families. This demonstrates the positive and lasting impact we make

We are committed to ensuring our vision is achieved and all children and young people who need us are able to access our services.

Many thanks



Barbara Scruton

Chair of Trustees

Report of the Trustees

The Trustees, who are Directors for the purpose of Company Law, present their report together with the financial statements of the charity for the year ending 31st March 2017. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 on 16 July 2014.

Objectives and Activities and long-term Strategy

Our Mission

bibic exists to enable children and young people with neurological or genetic conditions to help them achieve their full potential. **bibic** delivers Individualised Developmental Therapy to children and young people aged 6 months to 25 years and training to parents and professionals.

Charitable Objectives

bibic's charitable objectives remain unchanged and as registered with the Charity Commission are to:

- a) to reduce need and hardship among children and adults with learning difficulties and/or physical disabilities
- b) to provide support and assistance to families of children and with learning difficulties and/or physical disabilities.

Strategic priorities for 2017-2022

In order to achieve our Charitable objectives and as part of our organisational review, we have implemented a new five-year strategic business plan which is based on four pillars:

- 1) Stability and Growth - secure the Charity's long-term future by securing new funding streams, utilising strategic alliances and partnerships to achieve this objective.
- 2) Operational Excellence – ensure our therapy and training are industry leading, in line with the latest research and externally recognised.
- 3) National Outreach – increase the reach of **bibic** services to children and young people across the country, delivered at the National Centre and at key locations and/or through partnerships across the UK.
- 4) Campaigning Voice – work to ensure the rights and service needs of children and young people with developmental/learning difficulties are properly recognised and fought for, and that we are supporting relevant national campaigns.

In practice, our overarching objective is to transform the lives of children and young people who have a condition that affects their physical, communication, social and learning abilities. This includes children and young people with an acquired brain injury and a wide range of conditions such as autism, dyslexia, cerebral palsy, Down's syndrome and developmental delay. We aim to achieve this life-changing experience by providing a programme of practical support, training and strategies for families - empowering them with the skills and techniques to help their child develop and reach their full potential.

The Trustees ensure that this purpose is carried out for the public benefit by:

- Reaching out to families and making our service accessible by raising awareness through the use of literature, digital channels, social media, and recommendations from families and professionals who have used our services before.
- Subsidising, through fundraising activities, the cost of the **bibic** overall programme so that no parent, family or carer will ever have to contribute more than 30% of the total cost.
- Where necessary, guiding those families unable to afford the cost of our services to seek external funding and support or access the **bibic** fee waiver fund.
- Ensuring that every donated pound is spent where it has the biggest impact; on the children and young people we support and the long term aims of the charity.
- Signposting families towards additional support wherever necessary.
- Making the **bibic** programme of support available to a national audience.
- Where possible providing early intervention to help families turn their lives around at the earliest opportunity.
- Collecting statistics and informal feedback from families supported by **bibic** to continually monitor the service provided and ensure that it is relevant and appropriate and meets their needs, while at the same time enabling us to provide accurate updates and reporting to those funders who have supported us financially.
- Sharing knowledge, skills and training to a wider public audience through the provision of seminars for members of the public and professionals on topics relevant to caring for children and young people with a brain-related condition.
- Continuously scanning the external environment to keep ourselves up-to-date with the latest developments in the provision of services and facilities to children and young people with disabilities and learning difficulties, whilst ensuring that our work reflects current government, local education and health agendas.
- Being a flexible charity that listens and learns from the experiences we have with the children, young people and families who we support, and by providing a tailored service to suit the needs of individuals.
- Employing a team of committed, caring, experienced and well-trained staff.

Public Benefit Statement

The Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to Public Benefit guidance published by the Charity Commission.

Charitable Activities - Delivering on our Objectives

The charities objectives continue to be more relevant than ever before due to the growing demand for support and assistance required for children, young people and their families who, for whatever reason, have been unable to access the services required to help them live a more fulfilled life.

The National Children's Bureau estimated in 2017 that there were 73,000 school children (5 to 16 years) with complex needs compared to 49,300 in 2004. A rise by nearly 50% in just over a decade. Experts at the Department of Health and the NHS say that this is due to improved rates of pre-term babies and babies with congenital conditions, and increased life expectancy of children with complex disabilities.

We are increasingly seeing more high-functioning children with hidden needs rather than children with a physical disability. Of the 183 parents who came last year, 17.4% were worried about their child's social skills, 16.6% regarding their behaviour, 13.3% for sensory processing issues, and 13.4% due to problems at school. 35.8% of the children did not have a diagnosis from a doctor; for those that did, 14.2% had an Autism Spectrum Disorder, 9.1% had developmental delay/learning difficulties, 6% had a sensory processing disorder and 4.7% had ADD/ADHD. For children not receiving developmental support, the impact can be detrimental on them and their families. The child can face problems at school, social isolation, and low self-esteem. Siblings can feel ignored, families feel socially excluded and there is a risk of family breakdown.

35.8% of the children and young people who came to **bibic** last year had no diagnosis an 8.3% increase on 2016, and therefore have few other organisations they can turn to for practical help and advice. Many of the children and young people we see have complicated and often multiple conditions, with one condition often masking another (i.e. dual diagnosis). We believe that **bibic's** service is unique due to our way of looking at every child or young person as the individual they are. We can therefore say with confidence that we change the life of every child/young person and family that we see.

Our aim is to focus on reaching out to the greatest number of children, young people and families possible in the UK through the provision of our service at our National Assessment Centre in Somerset and elsewhere resulting in a life-changing impact.

In line with our strategic priorities:

1. Stability and Growth - secure the Charity's long-term future including new funding stream. Utilising strategic alliances and partnerships to achieve this objective.

Following the organisational review, we have continued to focus on securing the charity's long-term sustainability. We have increased the number of therapist who will be trained to deliver the **bibic** programme- this will enable us to help more families. We are investing in a new team of fundraisers who will be focused on diversifying and securing new income streams. We recognise that we need to increase regular giving in order to make us less dependent on trust and grants and we are focusing on this. We intend to launch a **bibic** lottery and increase our work with Corporates. By developing new and innovative funding streams whilst maintaining and growing existing funding sources,. As a Trustee Board we continue to closely monitor our financial position which allows us to be confident that we can secure our financial future and remain a going concern. We are continueing to develop partnerships with schools to provide a number of bespoke packages to give support in helping children and young people with Special Educational Needs to reach their potential. We have been told by teaching staff these packages are enabling them to help children and young people remain in education and also helps to reduce teacher stress levels as they feel better equipped to manage challenging behaviour.

2. Operational Excellence – ensure our therapy and training are industry leading, in line with the latest research and externally recognised.

Over the past year, we have continued to invest in our team. We have employed and trained a new member to the therapy team,. Alongside this we have ensured that all of our current therapist remain up to date with core training to ensure that we can continue to deliver the best possible therapy for our children, young people and families. In addition to in-house training, therapists are encouraged to attend appropriate external training courses and to update their skills regularly, which includes areas such as Certificate in Educational Testing and Johansen Auditory Therapy. Increasing and investing in our therapist team has meant an increase in the number of children and families we can help.

bibic continues to provide widely attended seminars and workshops for both parents and professionals on topics such as sensory processing, sleep and the understanding and management of challenging behaviour.

Throughout this year **bibic** delivered five training events to 98 professionals on the subjects of both Sensory Processing and Challenging Behaviour, building their capacity and knowledge to enable them to better understand children and young people with additional needs and feel more confident in working with them.

This year we have delivered our unique therapy, training and support to 192 children, young people and their families, addressing 22 different conditions.

Therapy Outcomes

In addition, the content of our therapy outcomes data has continued to improve, which provides our service users, funders and referral agents with the reassurances they need on the impact of **bibic** therapy.

Quantitative and qualitative information is gathered in the form of feedback from families after their assessments. This year we have reviewed and updated these questionnaires and added a further 30 questions at telephone interview stage and corresponding 35 questions at the six month key working session. This has allowed us to gather information on the direct impact of the **bibic** programme, with their experience of the service, perception of how their child has progressed and the impact this has made on the family as a whole. It has also allowed us to learn more about the wider reaching effects of the service, such as whether their report from **bibic** has helped them to access any further services for their child.

Anecdotal evidence is also gained through question and answer sessions with parents and children, therapist observations, monitoring of therapies (i.e. casework) and reports from the child or young person's teachers and other professionals involved. Our reassessments enable the therapists the time to work with parents to fully understand the progress their child or young person is making and allow time for our clinical opinions to be made, both through passive observation and more structured activities.

We continue to use the Goal Attainment Scaling system (GAS); this is a nationally recognised system that allows us to set goals that are criterion referenced i.e. basing a child's progress against themselves, rather than against the rest of the population. This is ideally suited to the children and young people we work with as often the nature of their difficulties means they are unlikely to progress in line with their peers, and measuring them thus would be demoralising to them and their family, and provide little meaningful measure of the progress they are making. By using the GAS system, we are able to monitor small, but hugely significant and relevant steps for children, young people and their families.

For children and young people who carry out the Johansen Auditory Stimulation programme we gather statistics in the form of pre and post therapy questionnaires in order to measure progress with listening skills, expressive communication, processing ability, concentration and language development. The data we have is collected from an 18-point questionnaire, which families complete before and then again after the therapy has finished. Each question measures one aspect of their auditory processing.

Measurable Outcomes

Our success is measured in outcomes driven by the results in the child or young person's development and also by default, the positive impact on their families. We compile strict outcomes data for the children and young people we support, to show their development in excess of expected development for a child or young person of their age.

bibic have been operating since 1972 and consistently deliver results. Clinical statistics and parental anecdotal evidence tell us that what we are delivering works. Of those that have been reassessed, 100% showed progress in one or more developmental areas. In addition, we ask our parents for anecdotal evidence of changes they have noted. They told us:

"Better understanding and strategies have changed all our lives, I now recognise warning signs, when Josh is struggling with life, and how to pre-empt a melt down and head it off".

"The **bibic** report meant his school could implement the recommendations, so our son is now more likely to engage in education"

"We now understand how to deal with our daughter's situation".

"Jade is less isolated in school and more able to have positive relationships with peers and teachers".

"We're now able to do normal family things. Her academic skills have improved, she now sees to her own personal care, and gets herself about at school".

Our children and young people told us;

"It was brilliant because it helped me understand myself"

"I think **bibic** should be recommended for more people like me because they help in a fun way"

"An amazing place, absolutely wonderful staff/therapists, such a lovely surrounding. Thank you so much Emma you've really helped! I'm so glad that Emma understands me in this way no one ever has! I feel like a whole lot of weight has been lifted. Love Maya"

3. National Outreach – increase the reach of **bibic services to children and young people across the country, delivered at the National Centre and at key locations and/or through partnerships across the UK.**

As part of our strategic review, we recognised the need to make our services more accessible for families who live outside of the South West. To this end, we are seeking funding to run outreach clinics in the next financial year and are expecting to trial our first clinic in London followed by further clinics in the North of England and Wales. We are developing partnerships with a focus on collaborative work in the areas we are delivering the outreach clinic.

4. Campaigning Voice – work to ensure the rights and service needs of children and young people with developmental/learning difficulties are properly recognised and fought for, and that we are supporting relevant national campaigns.

We have invested in a new website and social media platform which will allow us to support national campaigns. The next year will see us employ a Public Relations officer who will lead on future national and local campaigns.

We have built on the success of our first annual magazine, and have published our second issue of Changing Lives. This is sent to a distribution list of supporters and contains information on **bibic**, key issues and articles from our families and also others who have supported us over the year.

Financial Review

Reserves

The charity recorded a deficit of £178,414.

The aim of the Trustees is now to maintain unrestricted reserves to be equivalent to at least four months operating expenditure which at the current estimate would be around £180,000. Should this be successful, the goal will be to increase the target to the equivalent of six months operating expenditure. This would provide an appropriate level to guard against any future funding shortfalls and protect the continuity of the Charity's work.

The Trustees have implemented a Reserves policy as a result that splits the reserves two ways:

- 1) Working Capital, currently at £115,426, the aim of which is to target three months operating expenditure.
- 2) £104,364 which is in line with good governance and represents the costs associated should the charity cease to trade.

Principal Funding Sources

The charity's principal funding sources are Trust income and voluntary donations from both local and national

businesses and individuals. The charity is looking to diversify the funding sources to better insulate the organisation from variations in the fundraising environment and has plans to start a lottery and a corporate recycling scheme.

Plans for Future Periods

Our plans for the future are clear. We aim to continue to build our national profile and presence, whilst diversifying and increasing our income streams to ensure **bibic** remains financially secure into the future. **bibic** is an authority on developmental difficulties, and in particular Autism Spectrum Disorder. Previously we have run national campaigns to raise the public's understanding of certain conditions, promote disability awareness and lobby for the rights of children. We intend to pursue this activity, and with it raise the profile of the organisation and its identity.

We will continue our increasing interaction with schools, delivering professional training days for staff and giving them the skills to help manage behaviour in the classroom. We also deliver therapeutic assessments within schools and we will build on the higher level of referrals and joint working, with schools.

Our training packages for parents and professionals give them a working knowledge of the conditions they deal with, and educate them about strategies they can use. This is something that we can deliver anywhere, to anyone, and see this as an area we anticipate further development within.

In the coming years, we also intend to explore local clinics to reduce the journey families have to make to access our service.

Structure, governance and management

Structure

bibic is a company incorporated under the Companies Act, limited by guarantee and not having share capital. It is governed by its Memorandum and Articles of Association.

Company Law requires the Trustees also to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the reporting period and of its financial position at the year end.

Governance

bibic is monitored and run by an effective and clearly identifiable Trustee body made up from a wide variety of backgrounds each of whom bring their own area of skill and expertise. All Trustees are wholly convinced by the value of **bibic's** work and committed to see it continue.

The Board fully understands its responsibilities and strives to act in the best interest of **bibic**, our beneficiaries and numerous supporters. This remains a challenging period for any charity funded mainly by voluntary donations and the contribution of each individual board member has been greatly appreciated.

bibic uses its website to advertise for Trustees when vacancies arise. Those who apply are invited to visit the charity and meet with the existing Board. They attend a meeting and if willing to become a Trustee, they are invited to join the Board subject to a skills audit and satisfactory references. New Trustees are encouraged to 'follow-a-family' during an assessment to understand and appreciate the work we do, as indeed are all new staff and volunteers.

The last two years have seen a significant strengthening of these skills as we have welcomed new Board members who in turn have added a significant balance of skills between those caring professions and those

with a business or legal background. In the last year, we were delighted to welcome Laura Voyle and Jaidev Singh Vohra to the board of Trustees, who provide a wealth of business experience.

Management

The Trustee Board agrees on **bibic's** vision and entrusts the implementation of its strategy to the Senior Management Team.

The Senior Management team during the year consisted of Lynda Williams Chief Executive Officer and Juliet Hall who joined us as our Operations and Development Manager.

Executive responsibilities included, but were not limited to:

Lynda Williams – Chief Executive Officer, External Relations, HR Management and Business development
Juliet Hall – HR Management, Schools development and Therapy Lead.

Pay policy for senior staff

The remuneration of the senior staff is reviewed annually and normally increased in accordance with average earnings it is linked to a regular and objective system of performance appraisal. In view of the nature of the charity, the directors benchmark against pay levels in other charities of a similar size and are developing the proportionality principle, relative to the organisations values and ethos.

bibic Relationships

bibic are members of a number of self-regulatory and support organisations. **bibic** also has strong links with other similar organisations to aid the full range of support to our beneficiaries. We work with professionals across a wide range of public, private and voluntary organisations and are happy to signpost and cross refer families should the situation require specialist skills or support functions **bibic** is not normally tasked with.

Risk Management

The Trustees, in conjunction with the Senior Management team, regularly seek to identify a wide range of risks any of which could affect financial, strategic, statutory and operational issues and to plan suitable responses and prevention. The Board and Management team maintain a risk register which is regularly reviewed and updated and is available for inspection at any time. We have also introduced a reserves policy.

Responsibilities of Trustees

The Trustees, who are also Directors of **bibic** Limited for the purposes of company law, 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make reasonable and prudent estimates and judgments
- Observe the methods and principles in the Charities SORP
- State whether applicable UK Accounting Standards have been followed, subject to any material departure disclosed and explained in the financial statements
- Prepare the financial statements on the 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for maintaining proper financial accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware; and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 29-11-17 and signed on their behalf by

B. Scruton
Barbara Scruton,
Chair of Trustees

Independent Examiner's Report to the Trustees of bibic

I report on the accounts of the company for the year ended 31st March 2017 which are set out on pages 13 to 22.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under section 145 of the 2011 Act;
follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dick Maule FCA
3 Penlee View Terrace, Penzance, TR18 4HZ



Date

2-12-17

bibic

**Statement of Financial Activities [Including Income and Expenditure Account]
for the year ended 31st. March 2017**

	Notes	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	2016 £
Income from	2				
Donation and legacies		178,108	-	178,108	263,731
Charitable activities		75,738	-	75,738	47,526
Trading and other earned income		<u>34,769</u>	<u>-</u>	<u>34,769</u>	<u>112,737</u>
Total		<u>288,615</u>	<u>-</u>	<u>288,615</u>	<u>423,994</u>
Expenditure on:	3				
Raising Funds		169,493	-	169,493	221,035
Charitable activities		<u>294,855</u>	<u>2,681</u>	<u>297,536</u>	<u>292,801</u>
Total		<u>464,348</u>	<u>2,681</u>	<u>467,029</u>	<u>513,836</u>
Net income / [expenditure]		(175,733)	(2,681)	(178,414)	(89,842)
Transfers between funds		-	-	-	-
Total funds brought forward		<u>395,523</u>	<u>16,165</u>	<u>411,688</u>	<u>501,530</u>
Total funds carried forward		<u>219,790</u>	<u>13,484</u>	<u>233,274</u>	<u>411,688</u>

bible

Balance Sheet as at 31st. March 2017

	Notes	2017 £	2016 £
Tangible assets	7	36,322	37,436
Current assets			
Debtors and prepayments	8	47,091	63,610
Cash at bank and in hand		<u>200,453</u>	<u>368,679</u>
Total current assets		247,544	432,289
Current liabilities			
Creditors: amounts falling due within 12 months	9	<u>(50,592)</u>	<u>(58,037)</u>
Net Current assets		<u>196,952</u>	<u>374,252</u>
Net Assets		<u>233,274</u>	<u>411,688</u>
The funds of the charity			
Unrestricted funds			
General funds		219,790	145,523
Designated Funds		-	250,000
Restricted funds		<u>13,484</u>	<u>16,165</u>
Total charity funds		<u>233,274</u>	<u>411,688</u>

For the year ended 31st March 2017:

The company was entitled to the exemption from audit under section 477[2] of the Companies Act 2006

The members have not requested the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the act with respect to accounting records and for the preparation of the accounts.

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

The financial statements were approved and authorised for issue by the trustees on dated:-

and signed on their behalf by:

On behalf of the Trustees

.....*B. Scruton*.....

BARBARA SCRUTON

29.11.17

Notes to the accounts for the year ended 31st. March 2017

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance

with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

issued on 16 July 2014, as updated by Update Bulletin 1 issued on 2 February 2016,

the Financial Reporting Standard applicable in the United Kingdom and

Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared on a going concern basis, under the historical cost convention.

(b) Fund accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

Income is included in the statement of financial activities when the charity

is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity are accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

[iii] All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

(e) Fixed assets

Tangible fixed assets are written off over the expected useful life of the asset, at the following rates on the straight line basis.

Fixtures, equipment and play area	10%
Computer equipment and licenses	33.33%
Motor vehicle	25%
Leasehold improvements	12%

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Notes to the accounts for the year ended 31st. March 2017

(2) Income

	Total 2017 £	Total 2016 £
Income		
Donations and legacies		
Trusts & companies	64,716	104,464
Donations & appeals	78,495	111,921
Legacies	21,928	37,237
Tax recoverable	12,969	10,109
	<u>178,108</u>	<u>263,731</u>
Income from charitable activities	<u>75,738</u>	<u>47,526</u>
Other trading activities		
Cards & merchandise	2,903	257
Bartercard income	2,470	10,828
Events	29,396	101,652
	<u>34,769</u>	<u>112,737</u>
Total	<u>288,615</u>	<u>423,994</u>

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Notes to the accounts for the year ended 31st. March 2017

(3) Expenditure

	Total 2017 £	Total 2016 £
Raising funds		
Fundraising staff costs	49,798	82,978
Direct fundraising costs	40,653	39,164
Fundraising trading costs-see below	<u>12,252</u>	<u>45,758</u>
	102,704	167,900
Support costs-see below	<u>66,789</u>	<u>53,135</u>
	<u>169,493</u>	<u>221,035</u>
Charitable activities		
Direct costs		
Child assessments & re-assessments	138,786	162,694
Governance costs	<u>2,909</u>	<u>7,146</u>
	141,695	169,840
Support-see below	<u>155,841</u>	<u>122,961</u>
	<u>297,536</u>	<u>292,801</u>

Support Cost Allocation

	Directorate £	Finance £	Property Management £	Office Management £	IT £	Total £
Support costs						
Fundraising	<u>17,671</u>	<u>7,802</u>	<u>16,800</u>	<u>19,850</u>	<u>4,665</u>	<u>66,789</u>
Child assessments	38,288	16,905	36,400	43,008	10,108	144,709
Governance	<u>2,945</u>	<u>1,300</u>	<u>2,800</u>	<u>3,308</u>	<u>778</u>	<u>11,131</u>
	41,233	18,206	39,200	46,316	10,885	155,841
Total	<u>58,904</u>	<u>26,008</u>	<u>56,001</u>	<u>66,166</u>	<u>15,550</u>	<u>222,630</u>

Basis of support cost allocation:-

Central support costs are allocated as follows:

Directorate: estimated time spent on operational activities allocated according to number of staff per activity.

Finance: allocated according to number of office based staff per activity.

Property management: allocated according to number of office based staff per activity.

Office management: allocated according to number of office based staff per activity.

I.T.: allocated according to number of office based staff per activity.

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Notes to the accounts for the year ended 31st. March 2017

(3) Expenditure [prior year]

(3) Expenditure

	Total 2016 £	Total 2015 £
Raising funds		
Fundraising staff costs	82,978	81,617
Direct fundraising costs	39,164	47,831
Fundraising trading costs-see below	45,758	14,108
	<u>167,900</u>	<u>143,556</u>
Support costs-see below	53,135	74,700
	<u>221,035</u>	<u>218,256</u>
Charitable activities		
Direct costs		
Child assessments & re-assessments	162,694	163,053
Governance costs	7,146	11,000
	<u>169,840</u>	<u>174,053</u>
Support-see below	122,961	172,867
	<u>292,801</u>	<u>346,920</u>

Support Cost Allocation

	Directorate £	Finance £	Property Management £	Office Management £	IT £	Total £
Support costs						
Fundraising	4,266	6,321	17,416	16,121	9,011	53,135
Child assessments	7,058	10,459	28,818	26,675	14,910	87,921
Governance	2,813	4,168	11,485	10,631	5,942	35,040
	<u>9,871</u>	<u>14,627</u>	<u>40,303</u>	<u>37,306</u>	<u>20,852</u>	<u>122,961</u>
Total	<u>16,929</u>	<u>25,086</u>	<u>69,121</u>	<u>63,981</u>	<u>35,762</u>	<u>210,882</u>

Notes to the accounts for the year ended 31st. March 2017

(3) Expenditure

	Total 2017 £	Total 2016 £
Fund raising trading costs		
Bartercard charges	-	9,383
Event Costs	<u>12,252</u>	<u>36,375</u>
	<u>12,252</u>	<u>45,758</u>
 Governance costs		
Administrative costs	-	2,047
Statutory costs	-	186
Trustees Expenses	1,080	411
Meeting room hire and refreshments	-	745
Independent examiners fees	1,829	3,757
Support costs	<u>11,131</u>	<u>35,040</u>
	<u>14,040</u>	<u>42,186</u>

(4) Net income for the year

This is stated after charging		
Depreciation	12,011	11,200
Independent examiner's remuneration	1,000	3,500
Independent examiner's remuneration: other services	-	1,089
Independent examiner's under/(over) accrual	829	(1,733)
Trustees expenses	1,080	411
Pension costs	12,796	8,319

Notes to the accounts for the year ended 31st. March 2017

(5) Employee information

	2017	2016
Number of employees Full Time equivalent	11.5	11.5
No employee received emoluments of more than £60,000.		

	£	£
Salaries and wages	228,758	234,650
Social security costs	19,149	17,383
Pension costs	9,599	6,239
	<u>257,506</u>	<u>258,272</u>

The charity operates a defined pension scheme. The scheme's funds are administered by trustees and are independent of the charity's finances. Benefits under the scheme are dependent on contributions paid and the charity is not committed to the provision of a pension related to final salary. The charity's contributions during the year are stated above. The amount of contributions due by the charity to the scheme at the year end is £nil [2016: £nil].

The scheme is administered by Scottish Widows.

(6) Trustees information

Trustees remuneration and expenses	<u>1,739</u>	<u>411</u>
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The trustees received no remuneration in the year. Expenses relate to travel costs.

(7) Fixed Assets

	Furniture & Equipment £	Assessing Equipment £	Computer Network £	Leasehold Improvement £	Motor Vehicles £	Total
Cost : balance b.f.	35,729	25,081	65,172	-	12,995	138,977
additions in the year	319	-	1,978	8,600	-	10,897
disposals in year	(442)	-	(7,304)	-	-	(7,746)
	<u>35,606</u>	<u>25,081</u>	<u>59,846</u>	<u>8,600</u>	<u>12,995</u>	<u>142,128</u>
Depreciation balance b.f.	19,868	9,191	59,487	-	12,995	101,541
disposals in year	(442)	-	(7,304)	-	-	(7,746)
charge for the year	2,898	2,508	5,573	1,032	-	12,011
	<u>22,324</u>	<u>11,699</u>	<u>57,756</u>	<u>1,032</u>	<u>12,995</u>	<u>105,806</u>
Net book value 31st. March 2017	<u>13,282</u>	<u>13,382</u>	<u>2,090</u>	<u>7,568</u>	<u>-</u>	<u>36,322</u>
31st. March 2016	<u>15,861</u>	<u>15,890</u>	<u>5,685</u>	<u>-</u>	<u>-</u>	<u>37,436</u>

(8) Debtors

	2017	2016
	£	£
Accounts receivable	8,320	18,202
Other debtors	3,401	30,604
Prepayments and accrued income	<u>35,370</u>	<u>14,804</u>
	<u>47,091</u>	<u>63,610</u>

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Notes to the accounts for the year ended 31st. March 2017

	2017	2016
(9) Creditors: amounts falling due within 12 months		
	£	£
Accounts payable	25,566	1,240
Accruals	1,574	11,855
Taxation and social securities	4,915	5,957
Deferred income	15,616	27,022
Sundry creditors	<u>2,921</u>	<u>11,963</u>
	<u>50,592</u>	<u>58,037</u>

(10) Operating leases

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

	Office Equipment £	Land & Buildings £	Office Equipment £	Land & Buildings £
	2017	2017	2016	2016
Not later than one year	9,726	41,065	16,739	41,065
Later than one and not later than 5 years	<u>-</u>	<u>34,221</u>	<u>9,726</u>	<u>75,286</u>
	<u>9,726</u>	<u>75,286</u>	<u>26,465</u>	<u>116,351</u>

(11) Movements in funds

	Balance at 1.4.2016 £	Income £	Expenditure £	Transfers in year £	Balance at 31.3. 2017 £
Restricted funds					
Mazaars	6,600	-	(1,332)		5,268
Mobile Clinics	7,095	-	-	-	7,095
Therapy equipment	470	-	(470)	-	-
Scottish families	<u>2,000</u>	<u>-</u>	<u>(879)</u>	<u>-</u>	<u>1,121</u>
	<u>16,165</u>	<u>-</u>	<u>(2,681)</u>	<u>-</u>	<u>13,484</u>
Unrestricted funds					
Designated funds					
Long term reserve	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>(250,000)</u>	<u>-</u>
General funds	<u>145,423</u>	<u>288,615</u>	<u>(464,348)</u>	<u>250,000</u>	<u>219,690</u>

The trustees agreed that at this stage that they would not be in a position to designate any reserves.

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**Statement of Financial Activities [including Income and Expenditure Account]
for the year ended 31st. March 2016**

	Unrestricted Funds	Restricted Funds	Total Funds	
	2016	2016	2016	2015
	£	£	£	£
Income from				
Donation and legacies	253,731	10,000	263,731	210,160
Investments	-	-	-	78
Other	-	-	-	3500
Charitable activities	47,526	-	47,526	69,683
Trading and other earned income	112,737	-	112,737	9,159
Total	<u>413,994</u>	<u>10,000</u>	<u>423,994</u>	<u>292,580</u>
Expenditure on:				
Raising Funds	219,635	1,400	221,035	218,256
Charitable activities	291,271	1,530	292,801	346,920
Total	<u>510,906</u>	<u>2,930</u>	<u>513,836</u>	<u>565,176</u>
Net income / [expenditure]	(96,912)	7,070	(89,842)	(272,596)
Transfers between funds	11,237	(11,237)	-	-
Net movements in funds after transfers	(85,675)	(4,167)	(89,842)	(272,596)
Total funds brought forward	<u>481,198</u>	<u>20,332</u>	<u>501,530</u>	<u>774,126</u>
Total funds carried forward	<u>395,523</u>	<u>16,165</u>	<u>411,688</u>	<u>501,530</u>

The previous year's Statement of Financial Activities is included to fulfill requirements of FRS 102.

