

**Financial Statements  
& Trustees Report**

**For the year ended 31 March 2018**



**Charity No. (registered in England and Wales) 1057635**

**Company Registration No. 03217418**

## **CONTENTS**

|   | <b>Pages</b> |
|---|--------------|
| Reference and Administrative Details        | 2            |
| Chairs Statement and Report of the Trustees | 3 - 12       |
| Independent Examiner's Report               | 13           |
| Statement of Financial Activities           | 14           |
| Balance Sheet                               | 15           |
| Notes to the Accounts                       | 16 - 23      |

## **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](http://www.bibic.org.uk)

Tel: (01458) 253344

### Appointed

### Resigned

#### **Chair of Trustees:**

Barbara Scruton, BA (Hons) Cert. Ed. 09.11.2000

#### **Trustees:**

### Appointed

### Resigned

Mark Campbell

28.10.2010

Andrew Curran

09.08.2012

08.01.2018

Ian Burden

09.08.2012

Emily Brett

15.09.2015

Laura Voyle

10.06.2016

Jaidev Singh Vohra

25.10.2016

Amit Bali

29.11.2017

#### **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

As ever **bibic** continues to change lives. This year we have helped over 270 children, young people and their families through telephone interviews, assessments and key working. We have delivered teacher training sessions for 154 teachers on managing challenging behavior and sensory processing, increasing our reach by 57% on last year's delivery. **bibic** continues to help those children and young people with conditions affecting their social, communication and learning abilities to achieve their potential.

This year we received 396 enquiries – a 4% increase on the previous year. There is an overall increase of 7% year on year since 2015 which strongly demonstrates the on-going need and demand for our services. At **bibic** we don't advertise our services beyond our website and 57% of our families reported that they came to us as a result of a friend, peer support group or online forum recommendation.

We are always looking at new ways to try to meet the increase in demand for our support and services. This year we secured funding for a new advice and support line which is available for parents and carers to contact us for additional support either while they are waiting for their assessment or after their assessment and in between key work sessions.

During this year, we saw further development of our national outreach programme with services delivered in London, Bristol and Newcastle - both in home and in centrally located premises. This is in line with the strategy to increase our accessibility for families across the UK, especially for those on lower incomes who may not be able to afford the travel and accommodation costs of visiting the National Centre in the South West. The coming year will see further outreach services delivered in Manchester and a return to London.

We have also experienced an increase in those families accessing our fee waiver to help cover the costs of their assessment. This funding is for those families who are on a low income and helps us ensure that **bibic** therapy is available to those that really need us. No family is ever turned away from **bibic** for financial reasons.

At **bibic** we continue to deliver a unique service for 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 and we continue to help so many families who are desperate for the tools to help their children. Without our amazing supporters and donors, none of this would be possible. **bibic** receives no Government funding and relies on grants and the generosity of the public to provide our service. Every penny at **bibic** really does make a difference.

Our vision is that all children and young people who need us are able to access our services continues to be our driving force.

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 31<sup>st</sup> 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 Papworth Trust 2018 reported 7% of all children in the UK are disabled with approximately 193,707 children of school age in the UK who have a learning disability. The number of pupils with special educational needs (SEN) has increased for a second consecutive year from 1,244,255 in January 2017 to 1,276,215 in January 2018, an increase from 14.4% to 14.6% of pupils. (Dept of Education, July 2018)

At **bibic** we continue to see an increase in more high-functioning children with hidden needs accessing our services than children with a physical disability. Of the 511 parents who we helped last year, 18.3% said they were worried about their child's social skills - an increase of 9%. We continue to see a high number of children who do not have a diagnosis from a doctor, with this increasing by 10% to 45%. This is an 18% increase in the last two years. For those children with a diagnosis, 17% had Autism Spectrum Disorder, 7% had a sensory processing disorder and 6% had ADD/ADHD - all showing an increase from previous years.

A high proportion of the children and young people who come to **bibic** often have multiple conditions, with one condition often concealing another. We believe that **bibic's** service is unique due to our way of looking at every child



or young person as an individual and using a child centered and holistic approach. We know from the data we collect that **bibic** changes the life of every child/young person and family 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 in other key locations, 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 investment in our fundraising department, an immensely successful charity ball and growth in the number of major donors, we are very pleased to report an increase in our income of £352,151 with a positive year end surplus of £95,392.

We have secured major donor funding for three years, specifically to fund new therapists. We have expanded the fundraising department with new posts created in Corporate and Events, PR and Marketing and Trust Fundraising. This team has focused their efforts across on diversifying different income streams and has contributed to the positive year end outcome. In the coming year, as the Board of Trustees, we have designated funds to cover the first years running cost of a Community Fundraiser to allow us to increase our volunteer fundraiser base and visual presence across the South West. In line with our strategy, we have continued to increase the number of therapists trained with a total of four receiving training.

We have increased our work with Corporates, successfully becoming Charity of the year with Monahans Accountancy firm and Cityscape Recruitment. We are also pleased to announce that Cityscape Recruitment have made the decision to continue supporting **bibic** on a long-term basis. In the next year we intend to continue to increase our work with Corporates and further develop our funding streams, focusing on donor development.

As a Trustee Board we continue to closely monitor our financial position which allows us to be confident that we can continue to secure our financial future. We continue to develop partnerships with schools to provide bespoke packages and give support in helping children and young people with special educational needs to reach their potential. This year we delivered our first week-long outreach clinic within a school which caters for children with disabilities. Teaching staff told us that our strategies helped them to better support the children within the classroom, enabling them to access the curriculum and better manage challenging behaviour.

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

The past year, we have continued to invest in our team and training. We have written and updated our training programme for therapists and have plans for it to be externally accredited by a recognised training body. We have continued to employ and train new members to the therapy team and will continue with this until we have between eight and ten full time equivalent therapists.

Our therapists 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. They continue to access and complete Career Professional Development (CPD) hours attending external courses and conferences as appropriate. We have enrolled two more therapist onto the Johansen Individualised Auditory Stimulation Therapy programme to become approved practitioners. Increasing and investing in our therapy team has meant an increase in the number of children and families we can help.

We have become increasingly concerned for the welfare of parents contacting **bibic** who are unable to cope and are desperate for support to help their child. To help meet the demand, this year we set up a support and advice line. This new service provides a way for parents to access support between initial enquiry and assessment. Our therapy assistant also proactively contacts families throughout their journey with us to ensure we continue to support



those that need our help. We are intending to increase access to the advice and support line to include professionals we work with.

**bibic** has continued delivering seminars and workshops for both parents and professionals on topics such as sensory processing and the understanding and management of challenging behaviour. We have plans to accredit these seminars so that they can be counted by the professionals who attend towards their CPD.

Throughout this year **bibic** delivered five training events to 154 professionals on the subjects of both Sensory Processing and Challenging Behaviour. This is aimed at building their capacity and knowledge so there is a better understanding of children and young people with additional needs.

We are proud to report that throughout this year, we have delivered our unique therapy, training for 270 children, young people and their families, addressing 17 different conditions. We continue to see an increase in children who have no diagnosis and believe this is related to the current economic situation and cutbacks to services. Families tell us they are often waiting for over a year to access the NHS, making it more difficult to access a diagnosis. A large proportion of the children we see have underlying difficulties that aren't discovered unless they are tested for specific abilities e.g. working memory and processing. These difficulties are all too often written off as 'naughty' behavior. The **bibic** assessment includes this testing as part of our standard approach.

### 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.

We continue to gather quantitative and qualitative information in the form of feedback from families after their assessments. Following last year's review of the data which we gather at specified times throughout a family's journey at **bibic**, we are now better able to demonstrate impact and change. This year we revisited a number of families who had accessed **bibic** therapy up to 31 years ago to establish the long-term impact and wider reaching effects **bibic** therapy has had. Parents and carers reported that the impact of attending **bibic** has been life changing and they truly believe that without our help their children would not have reached their current potential.

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

We continue to use the Goal Attainment Scaling system (GAS) - 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 and young people who carry out the Johansen Individualised Auditory Stimulation Therapy 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 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** has been operating since 1972 and consistently delivers 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 developmental areas. In addition, we ask our parents for anecdotal evidence of changes they have noted. They told us:

"**bibic** has transformed our understanding of Tabitha and her needs and how we can help her to fulfil her life and progress to the best of her abilities. Physically Tabitha has made huge improvements in our eyes.... She can now swim, ride a bicycle with stabilisers but can pedal all the way around which she could never coordinate before. Can march using her arms. All round her balance is better."

"**bibic** staff & therapy have help my children when "conventional" help has failed us. I would highly recommend their services. Teagan doesn't have as many meltdowns when separated from me."

"The most help my family have had. The therapy provided helps my daughter Phoebe calm down and become less anxious. Thank you."

"Best thing we've ever done, wish we'd found **bibic** sooner, Mia now looks more and focuses more with less head movements. She's getting stronger."

"I feel really positive going forward that not only can I help him more effectively at home but that if school taken on board the recommendations they will see a huge improvement in his focus and work."

"**bibic** gave me my little boy back. You helped me help him achieve his true potential. This is a life changing place with wonderful staff and it really makes a huge difference to our little people."

"Freddie is more cooperative, alert and huge gains in his communication."

Our children and young people told us;

Phoebe said "I like **bibic** because they understand what I mean and they don't think it's weird that I like different things: like pressure, bump into everything".

Freddie said "It helps me cope better"

Tabitha said "It's really nice I want to come back"

Lilly said "I think **bibic** is a nice place to be and it helps me."

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.

This year, as planned, we were successful in attracting funding to enable us to deliver outreach clinics in London and Bristol, along with a solo visit to Newcastle, making our services more accessible for families who live outside of the South West. We are continuing to develop our national reach and working towards providing a local national service for families which is easily accessible. We have two clinics planned in the coming year Manchester and a return to London and are seeking funding to run these clinics. As part of our longer-term strategy, we are looking at how best to increase our national reach ensuring that **bibic** therapy is more geographically accessible on a more permanent basis to families. We are looking to develop



partnerships, with a focus on collaborative work in the areas we are delivering the outreach clinics and have made excellent links in both Manchester and London.

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.

Over the year, we have improved our social media strategy and supported a number of national campaigns. The next year will see us continue this work and develop a stronger campaigning voice.

We published our third annual magazine Changing Lives. This is sent to a distribution list of supporters and contains information on [bibic](#), key issues and articles.

We are working on developing a google ads campaign in the next financial year which will focus on raising awareness and funding.

## Financial Review

### Reserves

The charity recorded a surplus in this financial year. We had the most successful Charity Ball to date, raising £116,000, and secured two major donors who have committed a combined total of £105,000 for three years. This will be directly funding therapist salaries, which helps with our core costs.

The aim of the Trustees is to maintain unrestricted reserves to be equivalent to four months operating expenditure, which at the current estimate would be around £200,000. 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 three ways:

- 1) Working Capital, currently at £240,367 the aim of which is to target three months operating expenditure.
- 2) Designated funds of £25,000 for the community fundraiser position for 2018-2019.
- 3) £63,299 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 is exploring other avenues to increase regular giving, legacy pledges and major donor programme. We have employed a Head of Fundraising to monitor and set realistic income targets for the next financial year, with a keen eye on delivering on our strategy. This year with the employment of a community fundraiser we will be increasing participation in our lottery scheme.



## Plans for Future Periods

Our plans for the future continue to follow our strategic plan and we will continue to investigate new income streams to ensure bibic remains financially secure.

We want to continue to build our national reach, delivering more outreach clinics and investigating the best options to establish a presence in other areas of the UK while identifying and partnering with organisations to make this a reality. We are exploring methods of how we can position therapists across different geographical locations and how we best train and support them. It is our intention to actively explore options which will make bibic more accessible to families - one of which may include a move to an area which is better connected by public transport links.

As a board of trustees, we are investigating a more permanent base for bibic. We are intending to renew our current lease whilst we plan our strategy for moving the National Centre to a more accessible location for families over the next two years.

We will continue increasing our 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 build on the higher level of referrals and joint working with schools.

The coming year will see an increase in the number of training packages available for parents and professionals, giving them a working knowledge of the conditions, they deal with, and upskill them in the strategies they can use to better understand and work with children.

## 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.

We continue to strengthen the skills base for our board and we have welcomed new Trustees 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 Dr Amit Bali and sad to see Dr Andrew Curran resign from the board due to increase work commitments but very happy that he is to remain as a close associate advisor for **bibic**.

### 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 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 24<sup>th</sup> July 2018 and signed on their behalf by



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 31<sup>st</sup> March 2018 which are set out on pages 14 to 25.

#### **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

31-8-2018

**bibic****Statement of Financial Activities [Including Income and Expenditure Account]  
for the year ended 31st. March 2018**

| Notes                              | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds |                |
|------------------------------------|-----------------------|---------------------|----------------|----------------|
|                                    | 2018                  | 2018                | 2018           | 2017           |
|                                    | £                     | £                   | £              | £              |
| <b>Income from</b>                 | <b>2</b>              |                     |                |                |
| Donation and legacies              | 409,419               | -                   | 409,419        | 178,108        |
| Charitable activities              | 70,383                | 4,750               | 75,133         | 75,738         |
| Trading and other earned income    | <u>156,215</u>        | <u>-</u>            | <u>156,215</u> | <u>34,769</u>  |
| <b>Total</b>                       | <u>636,017</u>        | <u>4,750</u>        | <u>640,767</u> | <u>288,615</u> |
| <b>Expenditure on:</b>             | <b>3</b>              |                     |                |                |
| Raising Funds                      | 209,983               | -                   | 209,983        | 169,493        |
| Charitable activities              | <u>325,571</u>        | <u>9,821</u>        | <u>335,392</u> | <u>297,536</u> |
| <b>Total</b>                       | <u>535,554</u>        | <u>9,821</u>        | <u>545,375</u> | <u>467,029</u> |
| Net income / [expenditure]         | 100,463               | (5,071)             | 95,392         | (178,414)      |
| Transfers between funds            | -                     | -                   | -              | -              |
| Total funds brought forward        | <u>219,790</u>        | <u>13,484</u>       | <u>233,274</u> | <u>411,688</u> |
| <b>Total funds carried forward</b> | <u>320,253</u>        | <u>8,413</u>        | <u>328,666</u> | <u>233,274</u> |

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**Balance Sheet as at 31st. March 2018**

|   | Notes | £               | 2018    | £              | £               | 2017    |
|---|-------|-----------------|---------|----------------|-----------------|---------|
| <b>Tangible assets</b>                          | 7     |                 |         | 28,672         | <u>36,322</u>   |         |
| <b>Current assets</b>                           |       |                 |         |                |                 |         |
| Debtors and prepayments                         | 8     | 46,173          |         |                | 47,091          |         |
| Cash at bank and in hand                        |       | <u>307,840</u>  |         |                | <u>200,453</u>  |         |
| <b>Total current assets</b>                     |       |                 | 354,013 |                |                 | 247,544 |
| <b>Current liabilities</b>                      |       |                 |         |                |                 |         |
| Creditors: amounts falling due within 12 months | 9     | <u>(54,019)</u> |         |                | <u>(50,592)</u> |         |
| <b>Net Current assets</b>                       |       |                 |         | <u>299,994</u> | <u>196,952</u>  |         |
| <b>Net Assets</b>                               |       |                 |         | <u>328,666</u> | <u>233,274</u>  |         |
| <b>The funds of the charity</b>                 |       |                 |         |                |                 |         |
| <b>Unrestricted funds</b>                       |       |                 |         |                |                 |         |
| General funds                                   |       |                 |         | 320,253        | 219,790         |         |
| Designated Funds                                |       |                 |         | -              | -               |         |
| <b>Restricted funds</b>                         |       |                 |         | <u>8,413</u>   | <u>13,484</u>   |         |
| <b>Total charity funds</b>                      |       |                 |         | <u>328,666</u> | <u>233,274</u>  |         |

For the year ended 31st March 2018:

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: 24<sup>th</sup> July 2018

On behalf of the Trustees *B. Scruton*  
Barbara Scruton



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**Statement of Cash Flows  
for the year ended 31st. March 2018**

|  | 2018           | 2017             |
|--|----------------|------------------|
|  | £              | £                |
| <b>Cash flows from operating activities:</b>           |                |                  |
| Net cash provided by [used in] operating activities    | 110,584        | (157,329)        |
| <b>Cash flows from investing activities:</b>           |                |                  |
| Purchase of fixed assets                               | <u>(3,197)</u> | <u>(10,897)</u>  |
|  | <u>107,387</u> | <u>(168,226)</u> |
| <b>Changes in cash in the reporting period</b>         |                |                  |
| Cash and cash equivalents at the beginning of the year | 200,453        | 368,679          |
| Cash and cash equivalents at the end of the year       | <u>307,840</u> | <u>200,453</u>   |
|  | <u>107,387</u> | <u>(168,226)</u> |

**Notes to the accounts for the year ended 31st. March 2018**

**(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 2018**

**(2) Income**

|  | Total<br>2018<br>£ | Total<br>2017<br>£ |
|--|--------------------|--------------------|
| <b>Income</b>                                |                    |                    |
| Donations and legacies                       |                    |                    |
| Trusts & companies                           | 203,053            | 64,716             |
| Donations & appeals                          | 167,429            | 78,495             |
| Legacies                                     | 4,092              | 21,928             |
| Tax recoverable                              | <u>34,843</u>      | <u>12,969</u>      |
|  | <u>409,419</u>     | <u>178,108</u>     |
| <br><b>Income from charitable activities</b> | <br><u>75,133</u>  | <br><u>75,738</u>  |
| <b>Other trading activities</b>              |                    |                    |
| Cards & merchandise                          | 69                 | 2,903              |
| Bartercard income                            | 18,432             | 2,470              |
| Events                                       | <u>137,713</u>     | <u>29,396</u>      |
|  | <u>156,215</u>     | <u>34,769</u>      |
| <br><b>Total</b>                             | <br><u>640,766</u> | <br><u>288,615</u> |

**bibic****Notes to the accounts for the year ended 31st. March 2018****(3) Expenditure**

|                                     | Total<br>2018<br>£ | Total<br>2017<br>£ |
|-------------------------------------|--------------------|--------------------|
| <b>Raising funds</b>                |                    |                    |
| Fundraising staff costs             | 58,062             | 49,798             |
| Direct fundraising costs            | 51,018             | 40,653             |
| Fundraising trading costs-see below | <u>31,460</u>      | <u>12,252</u>      |
|                                     | 140,540            | 102,704            |
| Support costs-see below             | <u>69,443</u>      | <u>66,789</u>      |
|                                     | <u>209,983</u>     | <u>169,493</u>     |
| <b>Charitable activities</b>        |                    |                    |
| Direct costs                        |                    |                    |
| Child assessments & re-assessments  | 171,175            | 138,786            |
| Governance costs                    | <u>13,758</u>      | <u>2,909</u>       |
|                                     | 184,933            | 141,695            |
| Support-see below                   | <u>150,459</u>     | <u>155,841</u>     |
|                                     | <u>335,392</u>     | <u>297,536</u>     |

**Support Cost Allocation**

|                   | Directorate<br>£ | Finance<br>£  | Property<br>Management<br>£ | Office<br>Management<br>£ | IT<br>£       | Total<br>£     |
|-------------------|------------------|---------------|-----------------------------|---------------------------|---------------|----------------|
| Support costs     |                  |               |                             |                           |               |                |
| Fundraising       | <u>28,521</u>    | <u>3,167</u>  | <u>16,341</u>               | <u>15,580</u>             | <u>5,833</u>  | <u>69,443</u>  |
| Child assessments | 61,796           | 6,862         | 35,407                      | 33,757                    | 12,638        | 150,459        |
| Governance        | <u>4,754</u>     | <u>528</u>    | <u>2,724</u>                | <u>2,597</u>              | <u>972</u>    | <u>11,574</u>  |
|                   | <u>66,549</u>    | <u>7,390</u>  | <u>38,130</u>               | <u>36,354</u>             | <u>13,610</u> | <u>162,033</u> |
| Total             | <u>95,070</u>    | <u>10,557</u> | <u>54,472</u>               | <u>51,934</u>             | <u>19,443</u> | <u>231,476</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 2018**

**(3) Expenditure [prior year]**

**(3) Expenditure**

**Support Cost Allocation**

|                   | Directorate   | Finance       | Property<br>Management | Office<br>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>  |
|                   | <u>41,233</u> | <u>18,206</u> | <u>39,200</u>          | <u>46,316</u>        | <u>10,885</u> | <u>155,841</u> |
| 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> |

## Notes to the accounts for the year ended 31st. March 2018

**(3) Expenditure**

|                                   | Total<br>2018<br>£ | Total<br>2017<br>£ |
|-----------------------------------|--------------------|--------------------|
| <b>Fund raising trading costs</b> |                    |                    |
| Bartercard charges                | -                  | -                  |
| Event Costs                       | <u>31,460</u>      | <u>12,252</u>      |
|                                   | <u>31,460</u>      | <u>12,252</u>      |
| <b>Governance costs</b>           |                    |                    |
| Administrative costs              | -                  | -                  |
| Statutory costs                   | -                  | -                  |
| Trustees Expenses                 | 423                | 1,080              |
| Other governance                  | 761                | -                  |
| Independent examiners fees        | 1,000              | 1,829              |
| Support costs                     | <u>11,574</u>      | <u>11,131</u>      |
|                                   | <u>13,758</u>      | <u>14,040</u>      |

**(4) Net Income for the year**

|   |        |        |
|---|--------|--------|
| This is stated after charging                       |        |        |
| Depreciation  | 10,847 | 12,011 |
| Independent examiner's remuneration                 | 1,000  | 1,000  |
| Independent examiner's remuneration: other services | -      | -      |
| Independent examiner's under/(over) accrual         | -      | 829    |
| Trustees expenses                                   | 423    | 1,080  |
| Pension costs                                       | 21,922 | 12,796 |



## Notes to the accounts for the year ended 31st. March 2018

## (5) Employee information

|   |                            | 2018 | 2017 |
|---|----------------------------|------|------|
| Number of employees                                   | Average Monthly Head Count | 14   | 11.5 |
| No employee received emoluments of more than £60,000. |                            |      |      |

|                       | £              | £              |
|-----------------------|----------------|----------------|
| Salaries and wages    | 251,427        | 228,758        |
| Social security costs | 23,726         | 19,149         |
| Pension costs         | 16,526         | 9,599          |
|                       | <u>291,679</u> | <u>257,506</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 [2017: £nil].  
The scheme is administered by Scottish Widows.

## (6) Trustees information

|                                    |            |              |
|------------------------------------|------------|--------------|
| Trustees remuneration and expenses | <u>423</u> | <u>1,080</u> |
|------------------------------------|------------|--------------|

The trustees received no remuneration in the year. Expenses relate to travel costs.

## (7) Fixed Assets

|                                 | Furniture & Equipment<br>£ | Assessing Equipment<br>£ | Computer Network<br>£ | Leasehold Improvement<br>£ | Motor Vehicles<br>£ | Total          |
|---------------------------------|----------------------------|--------------------------|-----------------------|----------------------------|---------------------|----------------|
| Cost: balance b.f.              | 35,606                     | 25,081                   | 59,846                | 8,600                      | 12,995              | 142,128        |
| additions in the year           | -                          | -                        | 3,197                 | -                          | -                   | 3,197          |
| disposals in year               | -                          | -                        | -                     | -                          | -                   | -              |
|                                 | <u>35,606</u>              | <u>25,081</u>            | <u>63,043</u>         | <u>8,600</u>               | <u>12,995</u>       | <u>145,325</u> |
| Depreciation balance b.f.       | 22,324                     | 11,699                   | 57,756                | 1,032                      | 12,995              | 105,806        |
| disposals in year               | -                          | -                        | -                     | -                          | -                   | -              |
| charge for the year             | 2,837                      | 2,508                    | 1,374                 | 4,128                      | -                   | 10,847         |
|                                 | <u>25,161</u>              | <u>14,207</u>            | <u>59,130</u>         | <u>5,160</u>               | <u>12,995</u>       | <u>116,653</u> |
| Net book value 31st. March 2018 | <u>10,445</u>              | <u>10,874</u>            | <u>3,914</u>          | <u>3,440</u>               | <u>-</u>            | <u>28,672</u>  |
| 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>  |

## (8) Debtors

|                                | 2018          | 2017          |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| Accounts receivable            | 17,588        | 8,320         |
| Other debtors                  | 15,091        | 3,401         |
| Prepayments and accrued income | <u>13,493</u> | <u>35,370</u> |
|                                | <u>46,173</u> | <u>47,091</u> |

**bibic****Notes to the accounts for the year ended 31st. March 2018**

|   | 2018          | 2018          |
|---|---------------|---------------|
| (9) Creditors: amounts falling due within 12 months | £             | £             |
| Accounts payable                                    | 10,872        | 25,566        |
| Accruals  | 5,672         | 1,574         |
| Taxation and social securities                      | 7,010         | 4,915         |
| Deferred income                                     | 28,718        | 15,616        |
| Sundry creditors                                    | <u>1,747</u>  | <u>2,921</u>  |
|   | <u>54,019</u> | <u>50,592</u> |

**(10) Operating leases**

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

|   | Office<br>Equipment<br>£ | Land &<br>Buildings<br>£ | Office<br>Equipment<br>£ | Land &<br>Buildings<br>£ |
|---|--------------------------|--------------------------|--------------------------|--------------------------|
|   | 2018                     | 2018                     | 2017                     | 2017                     |
| Not later than one year                   | -                        | 34,221                   | 9,726                    | 41,065                   |
| Later than one and not later than 5 years | -                        | -                        | -                        | 34,221                   |
|   | <u>-</u>                 | <u>34,221</u>            | <u>9,726</u>             | <u>75,286</u>            |

**(11) Movements in funds**

|                               | Balance at<br>1.4.2017<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in year<br>£ | Balance at<br>31.3. 2018<br>£ |
|-------------------------------|-----------------------------|----------------|------------------|---------------------------|-------------------------------|
| Restricted funds              |                             |                |                  |                           |                               |
| Mazaars                       | 5,268                       | -              | (1,956)          | -                         | 3,312                         |
| Mobile Clinics                | 7,095                       | -              | (5,616)          | -                         | 1,479                         |
| MOTO                          | -                           | 2,000          | (500)            | -                         | 1,500                         |
| John James Bristol Foundation | -                           | 1,750          | (1,750)          | -                         | -                             |
| Scottish families             | <u>1,121</u>                | <u>1,000</u>   | <u>-</u>         | <u>-</u>                  | <u>2,121</u>                  |
|                               | <u>13,484</u>               | <u>4,750</u>   | <u>(9,821)</u>   | <u>-</u>                  | <u>8,413</u>                  |
| Unrestricted funds            |                             |                |                  |                           |                               |
| Designated funds              |                             |                |                  |                           |                               |
| Long term reserve             | <u>-</u>                    | <u>-</u>       | <u>-</u>         | <u>-</u>                  | <u>-</u>                      |
| General funds                 | <u>219,790</u>              | <u>636,017</u> | <u>(535,554)</u> | <u>-</u>                  | <u>320,253</u>                |

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

## Notes to the accounts for the year ended 31st. March 2018

## (12) Analysis of prior year funds [required by F.R.S.102].

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

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

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

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**Notes to the accounts for the year ended 31st. March 2018**

**[13] Reconciliation of net income/ [expenditure] to net cash flows from operating activities**

|  | 2018           | 2017             |
|--|----------------|------------------|
|  | £              | £                |
| <b>Net income/[expenditure for the year [as per SoFA].</b> | 95,392         | (178,414)        |
| <b>Adjustment for:</b>                                     |                |                  |
| Depreciation charges                                       | 10,847         | 12,011           |
| [Increase]/ decrease in debtors                            | 918            | 16,519           |
| Increase/ [decrease] in creditors                          | 3,427          | (7,445)          |
| Interest   | -              | -                |
| <b>Net cash provided by [used in] operating activities</b> | <u>110,584</u> | <u>(157,329)</u> |