



**Financial Statements
and
Trustee Report**

For the year ending 31st March 2019

Charity Number (registered in England and Wales) – 1057635
Company registration Number – 03217418
Registered address – Old Kelways, Somerton Road, Langport, TA10 9SJ

Summary of Contents

• Reference and Administrative Details	Page 3
• Chair's Statement	Page 4
• About bibic	Page 6
• Public Benefit and Impact	Page 7
• Future Plans	Page 12
• Structure, Governance and Management	Page 13
• Thank You's	Page 15
• Financial Review	Page 15
• Accounts	Page 17

Reference and Administrative details

Charity Number – 1057635 - Company Number – 03217418

bibic National Assessment Centre and Registered office:

Old Kelways, Somerton Road, Langport, Somerset, TA10 9SJ
www.bibic.org.uk - 01458 253344

	Appointed	Resigned/End of Term
Chair of Trustees		
Barbara Scruton (Remains as a Board Member)	9/11/2000	Resigned - 22/5/2019

Trustees

Mark Campbell	28/10/2010	
Ian Burden	09/08/2012	5/10/2018
Emily Brett	15/09/2015	
Laura Voyle	10/06/2016	
Jaidev Singh Vohra	25/10/2016	15/6/2018
Amit Bali	29/11/2017	

Chief Executive

Lynda Williams	25/7/2016	08/07/2019
----------------	-----------	------------

Independent Examiner

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

Bankers

Barclays Bank Plc, 1 Church Hill Place, London, E14 5HP

CAF Cash Limited, CAF Bank Ltd, 25 Kings Hill Avenue, West Malling Kent, M19 4JU

Natwest Plc, 8 York Buildings, Cornhill, Bridgwater, Somerset, TA6 3BU

Chair's Statement

I am proud that bibic continues to support children that so badly need our help. Often the families that come to bibic are desperate and have nowhere else to turn.

We aim to ensure that every child we see has the opportunity to reach their full potential and live a happier and more fulfilled life. All of our follow-up with the children and feedback from their families confirms we continue to do exactly that.

This year, we have supported 233 children with 22 different conditions. We saw an increase in those that had had no diagnosis from 34% last year to 37% this year, while also seeing an increase in enquiries of 37%. This reflects our strong belief that there continues to be an increase in children who don't receive the support they need, and that the complexities of their conditions require specialist and experienced therapy and wider support.

The fundraising environment over the last year has been increasingly challenging. However, diversification of income was a strategic focus for the year, and we have been successful in taking the first steps in achieving a variation in fundraising sources.

Whilst we have maintained the core focus on delivering therapy for children with conditions affecting their social, communication and learning abilities, bibic has also increased our wider engagement with schools and the youth justice system. This is an area we have seen an increase in demand and will continue to build upon.

As a result of the challenging economic environment, the trustees have made some strategic changes in our approach and the structure of the charity. This has included improving our operational efficiency, while ensuring we maintain and expand the quality and reach of our therapy and the impact on children's lives. We anticipate seeing the results of this over the next two years.

During the year, Jai Vohra resigned as trustee due to the time commitments of his business, although he continues to support the charity. Ian Burden also stood down as trustee after many years on the Board. I would like to extend our deep thanks to them both for their commitment and impact on the charity during their time as trustees.

Barbara Scrutton also stood down as our Chair on the 22nd May but continues to support the Board. Barbara's involvement stretches back many years, initially as part of her grandson's therapy and then as both a trustee and Chair of the Board. Her tireless enthusiasm has been instrumental in bibic's continuing success. On behalf of the trustees, staff and children we have supported, I would like to thank her for all she has done, and continues to do for the charity.

The trustees would also like to thank each and every one of our employees and volunteers. With their skill, commitment and dedication, they change the lives of the children they support every single day.

Lastly, on behalf of the board of trustees I would like to extend our deepest thanks and appreciation to our supporters. We receive no government funding and rely on grants and the generosity of the public to provide our services.

We remain focused on continuing the great work the charity does and meeting the growing demand from the children and families we support through our services.

Our commitment remains to help those that most need us.

A handwritten signature in black ink, appearing to read 'Mark Campbell', with a horizontal line underneath the name.

Mark Campbell

Interim Chair of Trustees

About bibic

Our Mission

bibic exists to enable children and young people with neurological or genetic conditions to help them to 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.

Our Vision

We want to be the championing voice for the rights of children with disabilities by delivering therapy at our national centre of excellence and across the UK.

Charitable Objectives

bibic's charitable objectives remain unchanged as registered with the charity commission. These are:

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

Strategic priorities for 2017 – 2022

- 1) **Stability and Growth** – Secure the long term future of the charity 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 to children and young people across the country, delivering services 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 represented 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 ability.

This includes children and young people with an acquired brain injury and a wider range of conditions such as Autism Spectrum Disorder, Dyslexia, Cerebral Palsy, Downs Syndrome and Sensory Processing Disorder.

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 to develop and reach their full potential.

Public Benefit Statement

bibic has been supporting families, children and young people for almost 50 years, since its formation in 1972. We provide a full range of services to those that come to us for support, ensuring that we continue to use our holistic approach.

All our grants and activities demonstrate public benefit, each making a difference to the excellence of our services and the positive environment that we create for the families we help. Our funds also contribute towards the equipment that we use at bibic and we are constantly ensuring that our facilities are up to date.

To add to this, 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.

Impact - Delivering on our Objectives

Our objectives continue to be relevant for families all over England and Wales. We have seen an increase in referrals over the year due to families not being able to access other local services. We are seeing a greater need for families to learn strategies and support techniques for children and young people with all types of difficulties. We have also seen an increase in children and young people attending bibic with behavioural difficulties, rather than physical disabilities, while also seeing an increase in children and young people with suspected Sensory Processing Disorder, an area that is often not diagnosed. This has increased from 13.8% last year to 31% this year.

The children and young people who are assessed at bibic often have multiple conditions, with one condition often concealing another.

Out of those who visited last year the highest percentage concerns were sensory processing (31%) and behavioural difficulties (35%), again demonstrating a shift from those with more profound physical difficulties. We believe that with bibic's holistic approach we are able to support families who have children or young people with more than one difficulty, rather than focussing on one condition, thereby ensuring we are able to support the whole person.

Our strategic priorities remain:

1) Stability and Growth

Due to the external current economic climate, fundraising in the charity sector remains challenging. This is largely driven by the uncertainty in the economic and political environments. Despite this, our existing funding sources have continued to support us in recognition of the benefits we bring to children and young people.

The continued reduction on health and social care budgets puts increasing pressure on authorities to fund only essential services, thereby restricting access and financial support to families requiring access to wider services.

We have, however, secured major donor funding for three years and have also developed our corporate support. Several companies (including CityScape, Computeam and Five Education) have made us their charity of the year.

In line with our Operational Plan, we also secured funding to recruit new therapists bringing our team up to 5 full time therapists. This was funded by regular donations from Children in Need over a 3 year plan and also a significant grant from Garfield Weston.

As a trustee board, we continue to closely monitor our financial position to secure our financial future. We continue to develop relationships with schools and other partners and to develop our training and seminars in schools, while also continuing to offer school observations. This has helped widening our reach and contributed to our funding diversity. In the previous year, we ran 4 training events compared to this year where we have already trained over 140 professionals and parents in several locations throughout the South West.

2) **Operational Excellence** – Ensure our therapy and training are industry leading.

During the past year we have invested in our Therapy Team. We have recruited three new therapists this year enhancing the knowledge and skill set within the team. We continue to strive to grow the number of therapists as and when we feel it prudent financially to do so.

Training remains a fundamental focus. We have had 6 of our training packages accredited by the The CPD Certification Service. The topics include Sensory Processing, Managing Extreme Behaviour and Communication skills. Training has been delivered to approximately 140 people who all work with children and young people in challenging circumstances. All participants receive an accreditation certificate from the CPD.

We continue to invest in our therapists through training in Child Protection, Attachment Training and Goal Attainment Scale (GAS), while two therapists have been trained in Johansen Individualised Auditory Stimulation (JIAS).

We are pleased to report that throughout this year we have supported 233 children and their families, addressing 22 different conditions. We continue to see a rise in those with no diagnosis, and this year that was the case for 37% of the assessments that we delivered. Families tell us that they are waiting longer to receive statutory services, if indeed receiving them at all, making it increasingly difficult to get a diagnosis. Although bibic does not diagnose, we are able to assess underlying difficulties via a variety of tests including working memory and sensory processing.

Therapy Outcomes

bibic has been supporting families since 1972 and we continue to produce excellent outcomes as defined by our feedback and Goal Attainment Scales (GAS). We monitor our work using several methods including parent feedback, child/young person feedback, observations and GAS. GAS is a recognised national tool that allows us to measure progress when a child or young person is making small but significant steps from using the techniques given at bibic. These are reviewed at 6 months after coming to bibic and during key working all changes are monitored and followed up at the next bibic assessment.

In additional to the analysis above, we ask for feedback from the children and families.

Here's some of what our families told us:

Miss B from Somerset said: 'Sadly, there is no guidance or help available from the NHS. Even with a diagnosis, there are no services to make your child's life better. I don't know where we'd be without bibic. The therapies have improved my daughter's life remarkably. What a wonderful charity.'

Mrs S from Somerset said: 'bibic are the saving grace for our family, we would be lost without their knowledge and support and our son wouldn't be the boy he is today without them.'

True non-judgemental interest in the whole child's well-being and progress, thank you for all your time and expertise.'

Mr A from Malta said: 'bibic has a great team of professionals. They make us feel comfortable and help us with valuable advice and tips to aid our child's development.'

Miss K from Somerset said: 'bibic has been incredibly helpful, and supportive. I have felt listened to and understood, with no judgement. Maya has had someone understand her and never wants to leave.'

Mrs D from Gloucestershire said: 'bibic have fulfilled all expectations. Sensory and otherwise. Thank you.'

Mrs C from Somerset: 'bibic gave me the missing key that opened up the treasure and the pleasure of understanding my daughter our life's were transformed by just changing simple ways in our lifestyle.'

Our children and young people told us:

Aston (12) from Kent said, 'I love bibic this place is the second sunshine on my rainy life by bibic has cleared autism up to a point that I can really understand I hope this place helps others to understand too.'

Olivia (11) from London said: 'The lady we had did an excellent job of helping me her name is Chelsey if she worked for me I'd give her a bonus.'

Maya (9) from Somerset said 'It's fabulous and I would suggest it to anyone. I think everyone is really nice and you get to do lots of playing. At some points you may be able to draw. I did some drawings for a question I was asked. One was metaphorical and the other was non-fiction.'

Archie (8) from Somerset said 'It was really helpful in realising my strengths and weaknesses and helping to enhance them. It was nice to finally know what is going on and have a plan or a way forward.'

Jasper (4) from North Somerset said: 'I love it. I can't wait to come back'

William (6) from the West Midlands said: 'I had so much fun'.

Such development and appreciation motivates the wonderful staff we have to do what they do.

3) National Outreach

In this financial year we have continued to expand our outreach work and have run clinics in both Manchester and London. Both clinics were successful and we saw a total of 12 children for Assessments and 9 children for Screeners, an increase from 8 last year. We also ran a seminar in both locations and continued to network to develop relationships with potential partners.

As per our strategic plan we aim to increase our national reach. To do this more effectively and efficiently, we hope to offer an increased amount of home assessments. This will help us reach those who can't reach us.

4) Campaigning Voice

At bibic we believe in supporting the voice of those with developmental and learning difficulties.

Over the last year we have supported many awareness days including ASD, ADHD, Mental Health and Down Syndrome. We have added communication tips, wellbeing tips, and behaviour tips on our social media platforms, and have also worn odd socks for World Down Syndrome Day. We continue to raise awareness via our social media platforms and continue to see these platforms grow.

We have attended many Special Education Needs and Disabilities (SEND) forums and conferences and all of our staff act as ambassadors for bibic, promoting and enhancing learning around what we do.

Due to this publicity we have seen a growth in our referral rate from those outside of the South West.

We continue to challenge stereotypes within our therapy and publicity around disabilities and difficulties and ask our families to do the same. We also keep on top of the latest language used in the world of SEND and ensure that we share disseminate this via our therapy and training programmes.

We published our fourth annual Changing Lives magazine in June 2018. This was sent to a list of supporters and contains information about bibic, how we support our families, children and young people, and also contains key issues and articles covering many aspects of SEND.

Future Plans

Although this year has been financially challenging, bibic continues to follow our strategic plan.

Both the Board and senior management team remain aware of the challenging environment and the flexibility that this will require from the charity.

This flexibility includes increasing our work within schools, delivering both training session and observations as and where required. We are also looking to expand our reach into other areas including Criminal Justice and Social Care.

Also, all of our training and seminar packages will be fully accredited by the CPD by the end of next year.

We have investigated new income streams and have a plan to diversify ways that we bring money into the charity, including developing more links with the community and corporates and investing more of our time in trust research to ensure that we are applying to trusts that best fit our excellent work.

We will continue to use social media platforms to promote our training and seminars, and to be involved in all relevant awareness days across the course of the year.

Following a business review by the Board of Trustees and the Senior Management Team, and acknowledging the challenging environment, it was decided to increase the number of home assessments and outreach clinics. This negates the need to move premises as previously considered.

Structure, Governance and Management

Structure

bibic is a charity and also 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 to prepare financial statements for each financial year which give a true and fair picture of the charities financial activities during the reporting period and of its financial position at the year end.

Governance

bibic is run by an effective and clearly identifiable diverse board. Trustees come from a variety of backgrounds bringing a range of skills and expertise. All of the Trustees value the work of bibic and are committed to see it develop over the coming years.

Although a difficult financial year, the Trustees continue to commit to the charity and every board members contribution is greatly appreciated and valued.

Trustees are recruited via the bibic website or approached as strong potential candidates and are invited to meet with the board after applying. New trustees are subject to a skills audit and reference checks before starting at the charity. Trustees are also invited to observe an assessment at the centre on induction, as are all staff and volunteers. We continue to look to increase the number of Trustees with relevant and contributory skill sets.

Management

The Board trusts the management of the charity to the Senior Management Team who this year consisted of Lynda Williams – Chief Executive Officer, Pip Buckley – Operations and Development Manager and Emma James – Head of Fundraising.

Pay Policy for Senior Staff

The remuneration of the senior staff is reviewed annually and is normally increased in accordance with the average earnings it is linked to a regularly and objective system for performance appraisal.

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 organisations and are happy to signpost and cross refer families should they require this extra support.

Risk Management

The trustees, in conjunction with the senior management team, regularly review the risks for the charity. These risks reviewed are those that could affect financial, strategies, statutory, and operational issues and to plan suitable responses and prevention. The board maintain a risk register which is reviewed on a regular basis.

Responsibilities of Trustees

The Trustees, who are also Directors of bibic, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles of the Charities' SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Thank You

We are continually inspired by the generosity of all those who support the work of bibic and would like to thank you all. We receive no government funding so rely on the support of the public, community groups, Trusts, major donors and Corporate sponsors and could not survive without that support. Thank you from all of our staff and trustees at bibic. You make our work possible.

Financial Review

Reserves

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 £160,000. Should this be successful, the goal will be to increase the target to the equivalent of six months costs. This would provide an appropriate level to guard against any future funding shortfall and protect the continuity of the charity's work.

Principle Funding Streams

The charities principle funding sources are trust income and voluntary donations from both local and national business and individuals. The charity continues to look to diversify these funding streams so that we remain strong in this ever changing fundraising environment.

We continue to focus on expanding our reach for trusts, and also gain more regular givers.

We have set a fundraising strategy to be worked to over the next few years in line with our strategic plan 2017-2022.

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

Approved by the Trustees on 13th December and signed on their behalf
by:

A handwritten signature in black ink, appearing to read 'Mark Campbell', with a horizontal line underneath the name.

Signature
Mark Campbell
Interim 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 2019 which are set out on pages 18 to 29.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Date

bibic

**Statement of Financial Activities [including Income and Expenditure Account]
for the year ended 31st. March 2019**

Notes	Unrestricted	Restricted	Total	
	Funds	Funds	Funds	
	2019	2019	2019	2018
	£	£	£	£
Income from	2			
Donation and legacies	374,494	-	374,494	409,419
Charitable activities	49,266	34,253	83,519	75,133
Trading and other earned income	<u>13,625</u>	<u>-</u>	<u>13,625</u>	<u>156,215</u>
Total	<u>437,385</u>	<u>34,253</u>	<u>471,638</u>	<u>640,767</u>
Expenditure on:	3			
Raising Funds	229,018	-	229,018	209,983
Charitable activities	<u>340,650</u>	<u>25,377</u>	<u>366,027</u>	<u>335,392</u>
Total	<u>569,668</u>	<u>25,377</u>	<u>595,045</u>	<u>545,375</u>
Net income / [expenditure]	(132,283)	8,876	(123,407)	95,392
Transfers between funds	-	-	-	-
Total funds brought forward	<u>320,253</u>	<u>8,413</u>	<u>328,666</u>	<u>233,274</u>
Total funds carried forward	<u><u>187,970</u></u>	<u><u>17,289</u></u>	<u><u>205,259</u></u>	<u><u>328,666</u></u>

bibic

Balance Sheet as at 31st. March 2019

	Notes	2019 £	2018 £
Tangible assets	7	24,059	<u>28,672</u>
Current assets			
Debtors and prepayments	8	53,796	46,173
Cash at bank and in hand		<u>188,937</u>	<u>307,840</u>
Total current assets		242,733	354,013
Current liabilities			
Creditors: amounts falling due within 12 months	9	<u>(61,533)</u>	<u>(54,019)</u>
Net Current assets		<u>181,200</u>	<u>299,994</u>
Net Assets		<u>205,259</u>	<u>328,666</u>
The funds of the charity			
Unrestricted funds			
General funds		187,970	320,253
Designated Funds			-
Restricted funds		<u>17,289</u>	<u>8,413</u>
Total charity funds		<u>205,259</u>	<u>328,666</u>

For the year ended 31st March 2019:

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

bibic

**Statement of Cash Flows
for the year ended 31st. March 2019**

	2019	2018
	£	£
Cash flows from operating activities:		
Net cash provided by [used in] operating activities	(99,222)	110,584
Cash flows from investing activities:		
Purchase of fixed assets	<u>(19,681)</u>	<u>(3,197)</u>
	<u>(118,903)</u>	<u>107,387</u>
Changes in cash in the reporting period		
Cash and cash equivalents at the beginning of the year	307,840	200,453
Cash and cash equivalents at the end of the year	<u>188,937</u>	<u>307,840</u>
	<u>(118,903)</u>	<u>107,387</u>

Notes to the accounts for the year ended 31st. March 2019

(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%

bibic

Notes to the accounts for the year ended 31st. March 2019

(2) Income

	Total 2019 £	Total 2018 £
Income		
Donations and legacies		
Trusts & companies	112,779	203,053
Donations & appeals	191,905	167,429
Legacies	46,759	4,092
Donated services	834	-
Tax recoverable	<u>22,216</u>	<u>34,843</u>
	<u>374,494</u>	<u>409,419</u>
Income from charitable activities	<u>83,519</u>	<u>75,133</u>
Other trading activities		
Cards & merchandise	48	69
Bartercard income	565	18,432
Events	<u>13,012</u>	<u>137,713</u>
	<u>13,625</u>	<u>156,215</u>
Total	<u>471,638</u>	<u>640,766</u>

Notes to the accounts for the year ended 31st. March 2019

(3) Expenditure

	Total 2019 £	Total 2018 £
Raising funds		
Fundraising staff costs	101,908	58,062
Direct fundraising costs	35,625	51,018
Fundraising trading costs-see below	<u>12,136</u>	<u>31,460</u>
	149,669	140,540
Support costs-see below	<u>79,349</u>	<u>69,443</u>
	<u><u>229,018</u></u>	<u><u>209,983</u></u>
Charitable activities		
Direct costs		
Child assessments & re-assessments	177,279	171,175
Governance costs	<u>16,825</u>	<u>13,758</u>
	194,104	184,933
Support-see below	<u>171,923</u>	<u>150,459</u>
	<u><u>366,027</u></u>	<u><u>335,392</u></u>

Support Cost Allocation

	Directorate £	Finance £	Property Management £	Office Management £	IT £	Total £
Support costs						
Fundraising	<u>30,152</u>	<u>5,652</u>	<u>15,195</u>	<u>24,082</u>	<u>4,268</u>	<u>79,349</u>
Child assessments	65,329	12,245	32,923	52,178	9,248	171,923
Governance	<u>5,025</u>	<u>942</u>	<u>2,533</u>	<u>4,014</u>	<u>711</u>	<u>13,225</u>
	<u>70,354</u>	<u>13,187</u>	<u>35,456</u>	<u>56,192</u>	<u>9,959</u>	<u>185,148</u>
Total	<u><u>100,506</u></u>	<u><u>18,839</u></u>	<u><u>50,651</u></u>	<u><u>80,274</u></u>	<u><u>14,227</u></u>	<u><u>264,497</u></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.

bibic

Notes to the accounts for the year ended 31st. March 2019

(3) Expenditure [prior year]

(3) Expenditure

Support Cost Allocation

	Directorate	Finance	Property	Office		Total
Support costs	£	£	Management	Management	IT	£
			£	£	£	
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>

Notes to the accounts for the year ended 31st. March 2019

(3) Expenditure

	Total 2019 £	Total 2018 £
Fund raising trading costs		
Bartercard charges	-	-
Event Costs	<u>12,136</u>	<u>31,460</u>
	<u>12,136</u>	<u>31,460</u>
 Governance costs		
Administrative costs	-	-
Statutory costs	-	-
Trustees Expenses	2,171	423
Other governance	429	761
Independent examiners fees	1,000	1,000
Support costs	<u>13,225</u>	<u>11,574</u>
	<u>16,825</u>	<u>13,758</u>

(4) Net income for the year

This is stated after charging

Depreciation	12,641	10,847
Deficit on disposal of fixed assets	11,653	-
Independent examiner's remuneration	1,000	1,000
Independent examiner's remuneration: other services	-	-
Independent examiner's under/(over) accrual	-	-
Trustees expenses	2,171	423
Pension costs	26,275	21,922

Notes to the accounts for the year ended 31st. March 2019

(5) Employee information

Number of employees	Average Monthly Head Count	2019	2018
		16	14

No employee received emoluments of more than £60,000.

	£	£
Salaries and wages	302,330	251,427
Social security costs	25,536	23,726
Pension costs	22,230	16,526
	<u>350,096</u>	<u>291,679</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 [2018: £nil]. The scheme is administered by Scottish Widows.

Key management personnel

The total employee benefits of key management personnel was £55,000 [2018: £55,000]

(6) Trustees information

Trustees remuneration and expenses	<u>2,171</u>	<u>423</u>
------------------------------------	--------------	------------

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.	35,606	25,081	63,043	8,600	12,995	145,325
additions in the year	-	17,269	2,411	-	-	19,681
disposals in year	(10,015)	(24,642)	-	-	-	(34,658)
	<u>25,591</u>	<u>17,708</u>	<u>65,455</u>	<u>8,600</u>	<u>12,995</u>	<u>130,348</u>
Depreciation						
balance b.f.	25,161	14,207	59,130	5,160	12,995	116,653
disposals in year	(6,524)	(16,481)	-	-	-	(23,005)
charge for the year	2,594	4,091	2,516	3,440	-	12,641
	<u>21,232</u>	<u>1,817</u>	<u>61,645</u>	<u>8,600</u>	<u>12,995</u>	<u>106,289</u>
Net book value						
31st. March 2019	<u>4,359</u>	<u>15,891</u>	<u>3,810</u>	<u>-</u>	<u>-</u>	<u>24,059</u>
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>

(8) Debtors

	2019	2018
	£	£
Accounts receivable	25,893	17,588
Other debtors	14,285	15,091
Prepayments and accrued income	13,617	13,493
	<u>53,796</u>	<u>46,173</u>

bibic**Notes to the accounts for the year ended 31st. March 2019**

	2019	2018
(9) Creditors: amounts falling due within 12 months	£	£
Accounts payable	9,179	10,872
Accruals	1,640	5,672
Taxation and social securities	7,893	7,010
Deferred income	42,184	28,718
Sundry creditors	637	1,747
	<u>61,533</u>	<u>54,019</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 £
	2019	2019	2018	2018
Not later than one year	-	-	9,726	34,221
Later than one and not later than 5 years	-	-	-	-
	<u>-</u>	<u>-</u>	<u>9,726</u>	<u>34,221</u>

(11) Movements in funds

	Balance at 1.4.2018 £	Income £	Expenditure £	Transfers in year £	Balance at 31.3. 2019 £
Restricted funds					
Mazaars	3,312	-	(2,145)	-	1,167
Mobile Clinics	1,479	-	(1,479)	-	-
MOTO	1,500	-	(1,500)	-	-
Jemima Layzell Trust	-	17,253	(17,253)	-	-
St Johns Foundation	-	15,000	-	-	15,000
Scottish families	2,121	2,000	(3,000)	-	1,121
	<u>8,413</u>	<u>34,253</u>	<u>(25,377)</u>	<u>-</u>	<u>17,289</u>
Unrestricted funds					
Designated funds					
Long term reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
General funds	<u>320,253</u>	<u>437,385</u>	<u>(569,668)</u>	<u>-</u>	<u>187,970</u>

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

bibic

Notes to the accounts for the year ended 31st. March 2019

(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 2018

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

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

(13) Analysis of net assets between funds

	General	Restricted	Total
	Funds	Funds	
	£	£	£
Tangible fixed assets	24,059	-	24,059
Current assets	225,444	17,289	242,733
Current liabilities	<u>(61,533)</u>	<u>-</u>	<u>(61,533)</u>
Net assets at 31st March 2019	<u><u>187,970</u></u>	<u><u>17,289</u></u>	<u><u>205,259</u></u>

bibic

Notes to the accounts for the year ended 31st. March 2019

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

	2019	2018
	£	£
Net income/[expenditure for the year [as per SoFA].	(123,407)	95,392
Adjustment for:		
Depreciation charges	12,641	10,847
Loss on disposal of fixed assets	11,653	-
[Increase]/ decrease in debtors	(7,623)	918
Increase/ [decrease] in creditors	7,514	3,427
Interest	-	-
Net cash provided by [used in] operating activities	<u>(99,222)</u>	<u>110,584</u>