

COMPANY REGISTRATION NUMBER: 03553177

CHARITY REGISTRATION NUMBER: 1188273



**British Association for Immediate Care**  
**Company Limited by Guarantee**  
**Unaudited financial statements**  
**Period ended 31 March 2026**

# **British Association for Immediate Care**

## **Company Limited by Guarantee**

### **Financial statements**

**Period from 1 May 2025 to 31 March 2026**

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# **British Association for Immediate Care**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report)**

#### **Period from 1 May 2025 to 31 March 2026**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the period ended 31 March 2026.

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 Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

#### **Chair's report**

Although we acknowledged this in last year's report, I want to open by thanking again our outgoing Chief Officer Tony Kemp MBE who retired in July 2025. Tony was a volunteer on the Board for over twenty years as a past Chair of the Association. In November 2019 Tony moved into the Chief Officer role and was a driving force in moving the charity forwards. In July 2025 we also welcomed Gary Morgan into the Chief Officer role. Gary is a paramedic by background with an extensive career in the ambulance service and voluntary sector.

The charity had another successful year. We continued work to refine our strategy which has allowed us to move forward with clarity for the next three years. Our newly elected Directors have now settled into their roles and brought new expertise, experiences and indeed stability to the Board. Our thoughts now turn to succession planning, with the Officers of the Board due to demit in the next year.

We continue to be very grateful to the HELP Appeal for their continued support of the Association with a £250,000 donation to be used by our affiliated schemes. We had a record number of applications and were able to award the full amount to fund lifesaving medical equipment and vehicles across 16 local schemes.

Education continues to go from strength to strength, and I would like to thank Adam and Matt who lead on education for the Board for their hard work in moving this forward. Over the last year we focussed on consolidating the courses, testing different venues, whilst in the background starting an education governance review. This led to the development of new course specifications, a Quality & CPD Governance Policy together with a range of supporting documents. Our faculty has maintained a high standard of teaching, and I am very grateful for their support throughout the year.

Our courses continue to be well received and by streamlining the programme but with slightly enlarged course sizes we saw good uptake whilst enabling a more efficient operating model.

Our October 2025 conference was a real success, with tickets selling out and attracting a good range of sponsors. Once again, the conference was held in association with the Academic Department of Military Emergency Medicine and we received good feedback on the range of practical workshops, demonstrations alongside plenary sessions.

In July we also moved into our new office, which provided a much better working environment for our office-based team. As part of the move, we commenced a full health and safety review with updated policies and risk assessments being produced. Later in the year we sold Easton House which will be reflected positively in our accounts. Katie also joined the office team and has proved a valuable addition with great experience in membership services and databases. I would like to thank our office team for all the hard work both with the office move and throughout the year to support our members, course and conference attendees.

In summary, the work over the past year has been a period of stabilisation, strengthening governance, and building foundations for future growth.

I would like to close this report by thanking again our education faculty members, our Directors (who also serve as Trustees) and our office staff. Without their support and dedication we would not be able to carry out the work of the Association. Finally, I would like to express my gratitude to our members who continue to choose to be part of the Association.

Dr A Pountney  
Chair of the Board

# British Association for Immediate Care

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report) *(continued)*

#### Period from 1 May 2025 to 31 March 2026

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##### Reference and administrative details

|                                               |                                                                                    |
|-----------------------------------------------|------------------------------------------------------------------------------------|
| <b>Registered charity name</b>                | British Association for Immediate Care                                             |
| <b>Charity registration number</b>            | 1188273                                                                            |
| <b>Company registration number</b>            | 03553177                                                                           |
| <b>Principal office and registered office</b> | 10 Dunlop Road<br>Hadleigh Road Industrial Estate<br>Ipswich<br>Suffolk<br>IP2 0UG |

##### The trustees

The trustees who served during the period and at the date of approval were as follows:

Dr A Pountney (Chair)  
Mr P Gates FBASICS (Vice-chair)  
Dr R Cottingham FBASICS (Hon Treasurer)  
Lt Col J Barratt RAMC (resigned 9 October 2025)  
Mr B Brown  
Ms C Fitchett  
Ms S Hoult  
Prof A Leary MBE (resigned 6 June 2025)  
Dr R Steyn  
Ms K Turner (appointed 13 June 2026)  
Mr A Waller  
Mr M Ward

# **British Association for Immediate Care**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Period from 1 May 2025 to 31 March 2026**

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|                          |                                                                                                                  |
|--------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>Company secretary</b> | Mr G Morgan (Chief Officer) (from 14 July 2025)<br>Mr A Kemp MBE FBASICS (Chief Officer) (resigned 14 July 2025) |
|--------------------------|------------------------------------------------------------------------------------------------------------------|

#### **Honorary Appointments**

|                |                     |
|----------------|---------------------|
| Vice president | Dr P Holden FBASICS |
|----------------|---------------------|

|                             |                                                                                                                                                       |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Independent examiner</b> | Mark Proctor FCA DChA<br>Lovewell Blake LLP<br>Chartered accountants<br>Bankside 300<br>Peachman Way<br>Broadland Business Park<br>Norwich<br>NR7 0LB |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|

|                |                                                                                |
|----------------|--------------------------------------------------------------------------------|
| <b>Bankers</b> | Royal Bank of Scotland<br>8-10 Princes Street<br>Ipswich<br>Suffolk<br>IP1 1QT |
|----------------|--------------------------------------------------------------------------------|

|                   |                                                                                          |
|-------------------|------------------------------------------------------------------------------------------|
| <b>Solicitors</b> | Birketts LLP<br>Providence House<br>141-145 Princes Street Ipswich<br>Suffolk<br>IP1 1QJ |
|-------------------|------------------------------------------------------------------------------------------|

# **British Association for Immediate Care**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Period from 1 May 2025 to 31 March 2026**

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#### **Objectives and activities**

Our objectives are described through our Objects as follows:

1. For the public benefit, the relief of persons suffering injury or illness including by, but not limited to:
  - a. advancing the education of individuals who provide pre-hospital immediate care including health care professionals from a wide range of professions as well as military medical personnel, associate practitioners, community first responders and first aid and voluntary rescue staff; and
  - b. acting as a resource body for schemes, individuals and other organisations who provide pre-hospital immediate care.
2. To advance the education of the public in general (and particularly amongst health care professionals) in the subject of pre-hospital immediate care and to promote research for the public benefit in all aspects of that subject and to publish the useful results of such research.

#### **Public benefit**

Our main activities are described within this report. All our charitable activities focus on the activities described within our Objects. These activities are undertaken to further our charitable purposes for the public benefit through contributing to the relief of persons suffering from serious injury and illness by the provision of specialist education, acting as a national resource body and encouraging research in pre-hospital immediate care.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Association's aims and objectives, in planning future activities.

# British Association for Immediate Care

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report) *(continued)*

#### Period from 1 May 2025 to 31 March 2026

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##### **Achievements and performance**

The Association continues to flourish in an ever-changing external environment, and the following sections outline the progress in our core activity areas.

##### *Office delivery*

Our team continue to work as a hybrid model maintaining the flexibility to work from home with benefits to their personal life and wellbeing, as well as to the Association. Seeking the best value for money has become an embedded process, with savings being made across further non pay revenue areas to help address rising costs linked to the external environment.

We have slightly realigned our office roles to make best use of skills and experience following the membership and CRM coordinator joining the team. Alongside this we have continued to develop further resilience through staff training and development.

##### *Membership and scheme services*

Membership has remained stable in terms of numbers, despite wider sector and economic pressures. Significant improvements have been made to the membership value proposition, including:

- Introduction of new commercial discounts and partnerships.
- Launch of an enhanced wellbeing support (including counselling services).
- Reopening and modernisation of the online shop.
- Exploration of further benefits with potential external providers.

Work has also begun on improving data quality and systems through a new CRM project and strengthening engagement and retention.

The annual long service awards continue to be well received with members receiving lapel pins marking their 10, 15, 20 and 30-year membership anniversaries.

Our partnership with the HELP Appeal continues to flourish with donations now over £1.5m distributed to local BASICS schemes, directly benefiting the most seriously ill and injured patients at their time of most need. As costs and the demands of emergency pre-hospital care increase the HELP Appeal donation is so important to the operational capabilities of our schemes.

BASICS Insights webinars have continued through the year and further ways to develop CPD resources are being explored.

Our Annual Dinner and Awards were again well attended, with a number of members receiving well deserved recognition for their scheme work. Of note was the Laerdal Award received by Tony Kemp, our outgoing Chief Officer in recognition of his exceptional service to pre-hospital care over a significant period. This was a fitting celebration of his dedication and work for the Association and also marked his retirement.

##### *Education and events*

2025 saw the commencement of our two new one day courses - the Paediatric Pre-Hospital Emergency Care (pPHEC) and Pre-Hospital Emergency Anaesthesia Assist (PHEAA). These have been a success with the PHEAA particularly generating interest. A total of 13 courses were delivered from May 2025 to March 2026 (6 PHEC, 1 ICC, 3 PHEAA, 2 pPHEC and 1 ECC), supporting 150 delegates to develop their skills in pre-hospital/immediate care. There was less interest in the ICC than the previous year, however 2026 has seen an increase in bookings already. There was strong performance of PHEC courses, although fewer in number, running with increased capacity (up to 24 delegates per course) which provides some logistical savings in the face of rising costs. As such we have again been able to keep course prices at the same levels and are pleased to see consistent positive feedback being received from participants.

# **British Association for Immediate Care**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Period from 1 May 2025 to 31 March 2026**

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##### **Achievements and performance *(continued)***

In the same period we delivered 12 bespoke courses, with one new client, but a trend is also being seen of requests to deliver some elements in a hybrid manner partly to reduce costs. The Association is reacting positively to this trend with the first new format course delivered in partnership with St John Ambulance Cymru and further planned. Looking forward the faculty has started to plan the development and delivery of new online modules via a learning management system to provide high quality but flexible courses that meet our client's needs. We will need to continue to develop our course delivery methods, content and venue locations to provide a stronger and more scalable education offer, aligned to future demand.

The faculty continue to be positively engaged in course content review, and our educational governance has been significantly strengthened through the development of new course specifications (in particular a comprehensive review of the PHEC), a Quality & CPD Governance Policy, Clinical Assessment Framework across Skills for Health Levels 3-7, and formalisation of instructor roles and expectations.

The 2025 conference achieved strong results with 140 delegates attending each day, oversubscription of workshops and growing exhibitor interest with a sold-out exhibition space. We were pleased to again receive positive feedback for the clinical content, networking opportunities, speakers and workshops.

Development work for conference 2026 and beyond has included programme and layout improvements based on feedback, an expanded sponsorship pipeline, enhanced marketing and digital engagement and early venue planning to celebrate the 50th anniversary of the Association in 2027. Conference is now running with a small surplus which allows us to continually develop and expand it in future years.

##### ***Governance and Compliance***

Linked to the office move, a major focus of the year was the delivery of a comprehensive governance and compliance improvement programme. An organisation-wide Health and Safety review was completed, with updates and improvements to:

- Fire safety systems and procedures.
- Risk assessments across key operational areas.
- Statutory compliance processes and use of new monitoring systems.

This included a full review and update of our employee handbook and HR policies and introduction of staff training programmes, risk management processes and regular compliance reporting. The utilisation of our HR and H&S systems has increased to enable us to automate many of these processes, taking increasing advantage of the services provided from our outsourced provider at no additional cost.

##### ***Expanding Partnerships and Influence***

We acknowledge that there is more to do in this area, but the Association has already strengthened its position as a nationally recognised organisation within pre-hospital care. Wider engagement with external stakeholders has commenced including national pre-hospital care bodies and fire and rescue services. We have seen increased participation in national forums and policy discussions such as in relation to the event healthcare changes and research, audit and standards development.

We are pleased to have a positive relationship with the Faculty of Pre-Hospital Care of the Royal College of Surgeons, Edinburgh and look forward to strengthening that in the future through areas such as our conference.

# **British Association for Immediate Care**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Period from 1 May 2025 to 31 March 2026**

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##### **Financial review**

The accounts are presented for the accounting period from 1 May 2025 to 31 March 2026. This accounting period was reduced to 11 months to return the charity to an accounting period that allowed adequate time for reports to be prepared.

The Association has undergone enormous change over the last 12 months as outlined elsewhere, but the important features have been the appointment of a new chief officer, moving from Easton House to the more suitable premises in Dunlop Road and appointment of an additional member of staff.

It should also be borne in mind that the majority of membership fees still fall due in April, and the accounts therefore have not benefited from those collected in April 2026.

The accounts show that the charity had a total income of £584k (2025: £588k) and total expenditure of £683k (2025: £572k), giving a total net expenditure of £99k (2025: net income of £16k). The greatest change has been in expenditure, and while some of that has been costs associated with the move to new premises (£34k), the greatest variation has been because of timing of HELP appeal Grants to schemes. All grants are received in October and are distributed to schemes over the next 12 months and inevitably some distribution from one year's grant appears in the following year's accounts.

There is a modest underlying deficit of just over £68k, which has increased from 2024 (£38k), and this is largely due to timing of membership fees as noted above. The major exceptional expenditure over the next 12 months will be approximately £30k on the modernisation and increased security of the website, an essential component of our interaction with the wider community. This is anticipated to create significant efficiency savings.

While Trustees are as ever proceeding with due caution to address issues, the charity remains a going concern and the expectation is for increased receipts in the next 12 months with additional cost savings within the improved website and underlying financial processes.

##### ***Course pricing policy***

Our pricing strategy for our courses remains delivering cost effective opportunities for the Association's members, whilst ensuring that others active and interested in pre-hospital care are also able to attend at a competitive and fair price. Course costs were unchanged throughout the financial period despite some inflationary pressures which we continue to mitigate through securing reduced venue prices and by pursuing and implementing cost reductions while maintaining and where possible, improving course quality. As course quality is our prime driver and objective, we do continually monitor and where necessary may adjust course fees in the future.

##### ***Annual subscriptions***

The Board recommended a small increase in subscriptions this year.

##### ***Donations and legacies***

The HELP Appeal in October of 2025 donated a total of £250,000 which has been used to provide multiple cash grants for life-saving equipment within this reporting period to our Schemes. We are extremely grateful for this support which enables the provision of vital pre-hospital care in local communities.

# **British Association for Immediate Care**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Period from 1 May 2025 to 31 March 2026**

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##### **Financial review (continued)**

###### *Reserves policy and going concern*

The Trustees are very mindful of the need to be diligent and use the Association's money to further its objects. As a charity, the Association is required to ensure that it does not have excessive amounts of reserves and that its money is used to further the objects:

- The charity must ensure that it uses its financial reserves to further its objects. The charity must not keep large reserves as this could affect future income from other sources as they would want to see the charity use the money to further its objects appropriately.
- There is a need to ensure that the charity has some reserves of money to continue to function should no income be forthcoming for whatever reason. Whilst the charity currently has a regular income this should not be relied on and proper budget production, monitoring and planning should be in place to minimise risk.
- The charity will maintain a reserve to meet its running costs for at least 12 months. This money is to be maintained in bank accounts with appropriate access.
- Where the charity has a specific business case for a project a fund will be set up to ensure the money for this is dedicated to delivering the project.

As at the year end, free reserves (unrestricted funds less tangible fixed assets) of the charity amounted to £353,040 (2025: £225,584), this being increased due to the sale of Easton House in 2025. We therefore consider the charity to remain as a going concern.

###### *Investment policy and performance*

The trustees, having regard to the liquidity requirements of operating the Association, have kept available funds in interest-bearing deposit accounts.

##### **Plans for the future**

Our future plans include continuing to develop our office-based team to grow skills and experience, whilst also increasing resilience. As financial stability remains a critical issue for many charities and whilst we have a solid foundation, we will:

- Introduce improved financial tracking and forecasting tools to facilitate a more forward-looking approach.
- Implement business planning linked to our revised strategy to complement these developments.
- Continue to explore growth of bespoke courses to maintain income.

We have made strides towards increasing our national presence with the arrival of the new Chief Officer and we will continue to develop and expand this in the future. This will include engaging our schemes to determine how we can best support them through a more well defined national "offer", utilising our national presence and developing a more data driven approach.

Our website and membership platform was introduced a few years ago and so we will be scoping a redesign to offer a more modern and accessible site whilst improving our member experience. Part of this will also examine how we can automate and streamline our processes, particularly where they require manual tasks by our office team. We will also continue to pursue enhanced member benefits through potential partnerships, publicity of our new wellbeing package and investigate how we can further support students as our immediate care workforce and volunteers of the future.

# **British Association for Immediate Care**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Period from 1 May 2025 to 31 March 2026**

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##### **Plans for the future *(continued)***

In terms of education, as outlined above, we will continue to innovate our historical training models to ensure they are fit for purpose for our immediate care community and corporate clients through the development and launch of hybrid learning models. We will also expand our offering through partnership working both in terms of venues and sector specific educational needs.

The Association was founded in 1977 and is therefore approaching its 50th anniversary. Planning has commenced to mark this event, particularly through our annual conference where we will be looking to celebrate our history but also look forward to the future.

##### **Structure, governance and management**

###### *Governing document*

The British Association for Immediate Care is a company limited by guarantee governed by its Articles of Association dated 14 February 2020 and more recently amended by special resolution on 8 February 2021. It is registered as a charity with the Charity Commission. Membership is open to individuals interested in pre-hospital emergency care and to schemes organised to provide the same. Individual members agree to contribute £1 in the event of the charity winding up.

###### *Appointment of Trustees*

As set out in the Articles of Association, up to six Trustees are elected by the voting membership of the Association. The Trustees have the power to co-opt up to five others to serve as Trustees, these are normally non-voting members of the Association and would normally be non-members. The chair and other officers of the Trustees are appointed from amongst the Trustees themselves according to their needs.

All members are circulated with invitations to nominate Trustees prior to an election taking place. The election of Trustees occurs normally at an annual general meeting. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed.

###### *Trustee induction and training*

Trustees receive an induction briefing and information pack and are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

###### *Charity Commission reporting*

The charity reported one Serious Incident meeting the Charity Commission criteria in 2025. This related to a cyber incident with an external fraudulent attempt to release money from the Charity's bank account. Through internal financial controls, this was identified quickly by Association staff and mitigating actions put in place immediately, resulting in a small loss of £1,693. The Charity Commission subsequently confirmed that the trustees dealt with the matter appropriately and responsibly, and the incident was closed with no further action.

###### *Fundraising Regulator*

The charity does not actively fundraise from the public, run legacy campaigns or undertake similar fundraising activities in its own right or via a trading subsidiary or third party. The Trustees are pleased to receive unsolicited gifts and legacies from patrons and supporters who generously support our immediate care work; however, the Trustees have no plans to actively fundraise from the public in the foreseeable future.

There have been no complaints to the Fundraising Regulator in the period.

# **British Association for Immediate Care**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Period from 1 May 2025 to 31 March 2026**

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##### **Structure, governance and management *(continued)***

###### *Risk policy*

The Association is required to have an up-to-date risk register. This documents all the risks it is exposed to, and what mitigations are in place. The risk register is maintained and reviewed at regular intervals.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to these major risks.

###### *Key management personnel remuneration*

The Trustees consider the Association's Trustees and Chief Officer, the key management personnel of the charity in charge of directing and controlling, running and operating the Association on a day-to-day basis. In line with our Bylaws, the Senior Leadership Team comprised of three Trustees, and the Chief Officer meets regularly on behalf of the Board and provides oversight and direction to the day-to-day working of the Association.

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 15 and 26 to the accounts.

The pay of the office-based team is reviewed annually and normally increased in accordance with average earnings (and/or living wage where relevant). In view of the nature of the charity, the Trustees benchmark against pay levels in the administrative levels of the NHS and local government.

###### *Related parties*

Any connection between a Trustee or senior manager of the charity with a supplier must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. All Trustees give their time freely and no Trustee received remuneration for fulfilling their duties as a Trustee during the period. Two Trustees received payments for separately provided instructional services, as disclosed in note 15 to the accounts. In addition to this a donation of £30,000 to BASICS Essex in relation to the scheme grant programme, funded by the HELP Appeal. Mr P Gates is a Trustee for both organisations, appropriately declared this conflict of interest and was not part of the decision making for this donation.

The Association maintains a Register of Trustee and staff declared interests and requires any changes to be entered into this.

##### **Small company provisions**

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

Dr A Pountney (Chair)  
Trustee

# **British Association for Immediate Care**

## **Company Limited by Guarantee**

### **Independent examiner's report to the trustees of British Association for Immediate Care**

#### **Period from 1 May 2025 to 31 March 2026**

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I report to the charity trustees on my examination of the financial statements of the company for the period ended 31 March 2026 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes.

#### **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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements 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 financial statements 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 charity'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 in England and Wales (ICAEW), 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 financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

# **British Association for Immediate Care**

## **Company Limited by Guarantee**

### **Independent examiner's report to the trustees of British Association for Immediate Care** *(continued)*

#### **Period from 1 May 2025 to 31 March 2026**

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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.

Mark Proctor FCA DChA  
Independent Examiner

Lovewell Blake LLP  
Chartered accountants  
Bankside 300  
Peachman Way  
Broadland Business Park  
Norwich  
NR7 0LB

# British Association for Immediate Care

## Company Limited by Guarantee

### Statement of financial activities (including income and expenditure account)

Period from 1 May 2025 to 31 March 2026

|                                                           |      | Period from 1 May 25 to 31 Mar 26 |                          |                  | Year to<br>30 Apr 25 |
|-----------------------------------------------------------|------|-----------------------------------|--------------------------|------------------|----------------------|
|                                                           | Note | Unrestricted<br>funds<br>£        | Restricted<br>funds<br>£ | Total funds<br>£ | Total funds<br>£     |
| <b>Income and endowments</b>                              |      |                                   |                          |                  |                      |
| Donations and legacies                                    | 5    | 150                               | 250,000                  | 250,150          | 252,666              |
| Charitable activities                                     | 6    | 295,416                           | —                        | 295,416          | 320,868              |
| Other trading activities                                  | 7    | 766                               | —                        | 766              | —                    |
| Investment income                                         | 8    | 20,107                            | —                        | 20,107           | 4,434                |
| Other income                                              | 9    | 17,694                            | —                        | 17,694           | 10,208               |
| <b>Total income</b>                                       |      | <u>334,133</u>                    | <u>250,000</u>           | <u>584,133</u>   | <u>588,176</u>       |
| <b>Expenditure</b>                                        |      |                                   |                          |                  |                      |
| Raising funds                                             |      |                                   |                          |                  |                      |
| Costs of other trading activities                         | 10   | (2,597)                           | —                        | (2,597)          | —                    |
| Charitable activities                                     | 11   | (400,073)                         | (281,105)                | (681,178)        | (572,067)            |
| <b>Total expenditure</b>                                  |      | <u>(402,670)</u>                  | <u>(281,105)</u>         | <u>(683,775)</u> | <u>(572,067)</u>     |
| <b>Net (expenditure)/income and net movement in funds</b> |      | (68,537)                          | (31,105)                 | (99,642)         | 16,109               |
| <b>Reconciliation of funds</b>                            |      |                                   |                          |                  |                      |
| Total funds brought forward                               |      | 599,456                           | 144,549                  | 744,005          | 727,896              |
| <b>Total funds carried forward</b>                        |      | <u>530,919</u>                    | <u>113,444</u>           | <u>644,363</u>   | <u>744,005</u>       |

The statement of financial activities includes all gains and losses recognised in the period.  
All income and expenditure derive from continuing activities.

The notes on pages 17 to 26 form part of these financial statements.

# British Association for Immediate Care

## Company Limited by Guarantee

### Balance sheet

31 March 2026

|                                                       | Note | 31 Mar 26 |         | 30 Apr 25 |         |
|-------------------------------------------------------|------|-----------|---------|-----------|---------|
|                                                       |      | £         | £       | £         | £       |
| <b>Fixed assets</b>                                   |      |           |         |           |         |
| Tangible fixed assets                                 | 16   |           | 177,879 |           | 373,871 |
| <b>Current assets</b>                                 |      |           |         |           |         |
| Stocks                                                | 17   | 10,896    |         | 12,458    |         |
| Debtors                                               | 18   | 39,365    |         | 36,312    |         |
| Cash at bank and in hand                              |      | 542,195   |         | 429,423   |         |
|                                                       |      | 592,456   |         | 478,193   |         |
| <b>Creditors: amounts falling due within one year</b> | 19   | (125,972) |         | (108,059) |         |
| <b>Net current assets</b>                             |      |           | 466,484 |           | 370,134 |
| <b>Total assets less current liabilities</b>          |      |           | 644,363 |           | 744,005 |
| <b>Net assets</b>                                     |      |           | 644,363 |           | 744,005 |
| <b>Funds of the charity</b>                           |      |           |         |           |         |
| Restricted funds                                      |      |           | 113,444 |           | 144,549 |
| Unrestricted funds:                                   |      |           |         |           |         |
| Revaluation reserve                                   |      | 20,000    |         | 20,000    |         |
| Other unrestricted income funds                       |      | 510,919   |         | 579,456   |         |
| <b>Total unrestricted funds</b>                       |      | 530,919   |         | 599,456   |         |
| <b>Total charity funds</b>                            | 22   |           | 644,363 |           | 744,005 |

For the period ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The balance sheet  
continues on the following page.

The notes on pages 17 to 26 form part of these financial statements.

# **British Association for Immediate Care**

## **Company Limited by Guarantee**

### **Balance sheet** *(continued)*

**31 March 2026**

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These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Dr A Pountney (Chair)  
Trustee

Dr R Cottingham (Hon Treasurer)  
Trustee

Company registration number: 03553177

**The notes on pages 17 to 26 form part of these financial statements.**

# British Association for Immediate Care

## Company Limited by Guarantee

### Statement of cash flows

Period from 1 May 2025 to 31 March 2026

|                                                             | 31 Mar 26<br>£  | 30 Apr 25<br>£   |
|-------------------------------------------------------------|-----------------|------------------|
| <b>Cash flows from operating activities</b>                 |                 |                  |
| Net (expenditure)/income                                    | (99,642)        | 16,109           |
| <i>Adjustments for:</i>                                     |                 |                  |
| Depreciation of tangible fixed assets                       | 9,865           | 11,703           |
| Other interest receivable and similar income                | (20,107)        | (4,434)          |
| Gains on disposal of tangible fixed assets                  | (15,000)        | –                |
| <i>Changes in:</i>                                          |                 |                  |
| Stocks                                                      | 1,562           | 1,609            |
| Trade and other debtors                                     | (3,053)         | (11,170)         |
| Trade and other creditors                                   | 17,913          | (10,065)         |
| Cash generated from operations                              | (108,462)       | 3,752            |
| Interest received                                           | 20,107          | 4,434            |
| Net cash (used in)/from operating activities                | <u>(88,355)</u> | <u>8,186</u>     |
| <b>Cash flows from investing activities</b>                 |                 |                  |
| Purchase of tangible assets                                 | (33,873)        | (141,049)        |
| Proceeds from sale of tangible assets                       | 235,000         | –                |
| Net cash from/(used in) investing activities                | <u>201,127</u>  | <u>(141,049)</u> |
| <b>Net increase/(decrease) in cash and cash equivalents</b> | 112,772         | (132,863)        |
| <b>Cash and cash equivalents at beginning of period</b>     | 429,423         | 562,286          |
| <b>Cash and cash equivalents at end of period</b>           | <u>542,195</u>  | <u>429,423</u>   |

The notes on pages 17 to 26 form part of these financial statements.

# **British Association for Immediate Care**

## **Company Limited by Guarantee**

### **Notes to the financial statements**

#### **Period from 1 May 2025 to 31 March 2026**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 10 Dunlop Road, Hadleigh Road Industrial Estate, Ipswich, Suffolk, IP2 0UG.

#### **2. Statement of compliance**

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets measured at fair value through income or expenditure.

##### **Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

# British Association for Immediate Care

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Period from 1 May 2025 to 31 March 2026

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#### 3. Accounting policies *(continued)*

##### Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from charitable activities included in full when receivable and deferred where received in advance.
- income from sale of merchandise is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer.

##### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource.

##### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# British Association for Immediate Care

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Period from 1 May 2025 to 31 March 2026

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#### 3. Accounting policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|                                  |   |                      |
|----------------------------------|---|----------------------|
| Fixtures, fittings and equipment | - | 25% reducing balance |
| Equipment                        | - | 25% straight line    |
| Office Improvements              | - | 10% straight line    |

##### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

#### 4. Limited by guarantee

British Association for Immediate Care is a company limited by guarantee with no share capital. The liability of each member in the event of a winding up is limited to £1.

#### 5. Donations and legacies

|                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2026<br>£ |
|------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b> |                            |                          |                          |
| Donations        | 150                        | —                        | 150                      |
| <b>Grants</b>    |                            |                          |                          |
| HELP Appeal      | —                          | 250,000                  | 250,000                  |
|                  | <u>150</u>                 | <u>250,000</u>           | <u>250,150</u>           |

# British Association for Immediate Care

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Period from 1 May 2025 to 31 March 2026

#### 5. Donations and legacies *(continued)*

|                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b> |                            |                          |                          |
| Donations        | 2,631                      | –                        | 2,631                    |
| <b>Grants</b>    |                            |                          |                          |
| HELP Appeal      | 35                         | 250,000                  | 250,035                  |
|                  | <u>2,666</u>               | <u>250,000</u>           | <u>252,666</u>           |

#### 6. Charitable activities

|                     | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2026<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|---------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Membership          | 96,990                     | 96,990                            | 114,549                    | 114,549                  |
| Educational courses | 198,426                    | 198,426                           | 206,319                    | 206,319                  |
|                     | <u>295,416</u>             | <u>295,416</u>                    | <u>320,868</u>             | <u>320,868</u>           |

#### 7. Other trading activities

|             | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2026<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|-------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Shop income | 766                        | 766                               | –                          | –                        |
|             | <u>766</u>                 | <u>766</u>                        | <u>–</u>                   | <u>–</u>                 |

#### 8. Investment income

|                          | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2026<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|--------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest receivable | 20,107                     | 20,107                            | 4,434                      | 4,434                    |
|                          | <u>20,107</u>              | <u>20,107</u>                     | <u>4,434</u>               | <u>4,434</u>             |

#### 9. Other income

|                                                                      | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2026<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|----------------------------------------------------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Gain on disposal of tangible fixed assets held for charity's own use | 15,000                     | 15,000                            | –                          | –                        |
| Other income                                                         | 2,694                      | 2,694                             | 10,208                     | 10,208                   |
|                                                                      | <u>17,694</u>              | <u>17,694</u>                     | <u>10,208</u>              | <u>10,208</u>            |

# British Association for Immediate Care

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Period from 1 May 2025 to 31 March 2026

#### 10. Costs of other trading activities

|               | Unrestricted<br>Funds<br>£ | Total Funds<br>2026<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|---------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Cost of goods | 2,597                      | 2,597                    | —                          | —                        |

#### 11. Expenditure on charitable activities

|                                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2026<br>£ |
|----------------------------------|----------------------------|--------------------------|--------------------------|
| Wages and salaries               | 149,526                    | —                        | 149,526                  |
| Grants awarded                   | 1,000                      | 281,105                  | 282,105                  |
| Rent and rates                   | 3,764                      | —                        | 3,764                    |
| Light and heat                   | 2,985                      | —                        | 2,985                    |
| Travel and subsistence           | 14,807                     | —                        | 14,807                   |
| Insurance                        | 6,171                      | —                        | 6,171                    |
| Repairs and renewals             | 10,267                     | —                        | 10,267                   |
| Telephone                        | 2,227                      | —                        | 2,227                    |
| Other office costs               | 14,795                     | —                        | 14,795                   |
| IT costs                         | 6,061                      | —                        | 6,061                    |
| Security                         | 300                        | —                        | 300                      |
| Legal and professional           | 23,277                     | —                        | 23,277                   |
| Courses                          | 96,731                     | —                        | 96,731                   |
| Bank charges and streamline fees | 11,643                     | —                        | 11,643                   |
| Conference costs                 | 33,466                     | —                        | 33,466                   |
| Depreciation                     | 9,865                      | —                        | 9,865                    |
| Governance costs                 | 13,188                     | —                        | 13,188                   |
|                                  | 400,073                    | 281,105                  | 681,178                  |

|                                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|----------------------------------|----------------------------|--------------------------|--------------------------|
| Wages and salaries               | 151,710                    | —                        | 151,710                  |
| Grants awarded                   | 253                        | 164,205                  | 164,458                  |
| Rent and rates                   | 1,578                      | —                        | 1,578                    |
| Light and heat                   | 3,569                      | —                        | 3,569                    |
| Travel and subsistence           | 16,300                     | —                        | 16,300                   |
| Insurance                        | 6,836                      | —                        | 6,836                    |
| Repairs and renewals             | 4,000                      | —                        | 4,000                    |
| Telephone                        | 1,775                      | —                        | 1,775                    |
| Other office costs               | 20,399                     | —                        | 20,399                   |
| IT costs                         | 6,755                      | —                        | 6,755                    |
| Security                         | 600                        | —                        | 600                      |
| Legal and professional           | 34,275                     | 1,350                    | 35,625                   |
| Courses                          | 101,920                    | —                        | 101,920                  |
| Bank charges and streamline fees | 11,310                     | —                        | 11,310                   |
| Conference costs                 | 25,243                     | —                        | 25,243                   |
| Depreciation                     | 11,703                     | —                        | 11,703                   |
| Governance costs                 | 8,286                      | —                        | 8,286                    |
|                                  | 406,512                    | 165,555                  | 572,067                  |

# British Association for Immediate Care

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Period from 1 May 2025 to 31 March 2026

|                                         |                 |                |
|-----------------------------------------|-----------------|----------------|
| <b>Governance costs</b>                 | <b>2026</b>     | 2025           |
|                                         | £               | £              |
| Independent examination fee             | 6,840           | 7,043          |
| Accountancy fees                        | 1,598           | 1,243          |
| Other consultancy and service costs     | 4,750           | –              |
|                                         | <u>13,188</u>   | <u>8,286</u>   |
| <br><b>Grants to institutions:</b>      | <br><b>2026</b> | <br>2025       |
|                                         | £               | £              |
| BASICS Cornwall                         | 24,258          | –              |
| BASICS Devon                            | 7,798           | 15,388         |
| BASICS Dorset                           | 15,000          | –              |
| BASICS Essex                            | 30,000          | 20,000         |
| BASICS Gloucestershire                  | 12,161          | –              |
| BASICS West Yorkshire Medic<br>Response | –               | 15,000         |
| BEEP Fund                               | 22,474          | 15,550         |
| BHECCS                                  | 22,411          | –              |
| MARS                                    | 4,425           | –              |
| MEDSERVE Wales                          | 28,525          | 3,366          |
| NARS                                    | 30,000          | –              |
| NE Immediate Care                       | 7,329           | 18,000         |
| North Staffordshire BASICS              | 3,015           | –              |
| North Wales                             | 25,000          | –              |
| NWPCC                                   | 4,960           | 20,000         |
| SARS                                    | 17,890          | –              |
| SCAS                                    | 1,326           | 28,590         |
| SWIFT Medics                            | –               | 2,677          |
| WYMRT                                   | –               | 25,634         |
| Yorkshire Ambulance Service BASICS      | 24,533          | –              |
|                                         | <u>281,105</u>  | <u>164,205</u> |

#### 12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

|                                            |                  |              |
|--------------------------------------------|------------------|--------------|
|                                            | <b>31 Mar 26</b> | 30 Apr 25    |
|                                            | £                | £            |
| Depreciation of tangible fixed assets      | 9,865            | 11,703       |
| Gains on disposal of tangible fixed assets | (15,000)         | –            |
| Operating leases                           | 3,930            | 3,381        |
| Independent examiners fee                  | <u>6,840</u>     | <u>7,043</u> |

# British Association for Immediate Care

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Period from 1 May 2025 to 31 March 2026

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#### 13. Independent examination fees

|                                                                                                      | Period from<br>1 May 25 to<br>31 Mar 26<br>£ | Year to<br>30 Apr 25<br>£ |
|------------------------------------------------------------------------------------------------------|----------------------------------------------|---------------------------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | 6,840                                        | 7,043                     |

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

|                                         | Period from<br>1 May 25 to<br>31 Mar 26<br>£ | Year to<br>30 Apr 25<br>£ |
|-----------------------------------------|----------------------------------------------|---------------------------|
| Wages and salaries                      | 136,305                                      | 138,890                   |
| Social security costs                   | 7,281                                        | 6,774                     |
| Employer contributions to pension plans | 5,940                                        | 6,046                     |
|                                         | <u>149,526</u>                               | <u>151,710</u>            |

The total remuneration of key management personnel of the Charity was £66,097 (2025: £60,329).

The average head count of employees during the period was 6 (2025: 6).

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

#### 15. Trustee remuneration and expenses

None of the trustees (or any persons connected with them) received any remuneration during the period (2025: £Nil).

Three trustees were reimbursed a total of £2,765 for travel, meeting and course expenses (2025: one trustee was reimbursed a total of £72). Two trustees were paid a total of £6,200 for instructor fees (2025: one trustee was paid a total of £1,000 for instructor fees).

The charity has purchased trustee indemnity insurance for £672 (2025: £702).

# British Association for Immediate Care

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Period from 1 May 2025 to 31 March 2026

#### 16. Tangible fixed assets

|                         | Freehold<br>property<br>£ | Fixtures,<br>fittings and<br>equipment<br>£ | Computer<br>equipment<br>£ | Property<br>Improvements<br>£ | Total<br>£     |
|-------------------------|---------------------------|---------------------------------------------|----------------------------|-------------------------------|----------------|
| <b>Cost</b>             |                           |                                             |                            |                               |                |
| At 1 May 2025           | 360,000                   | 84,174                                      | 60,525                     | –                             | 504,699        |
| Additions               | –                         | –                                           | 8,834                      | 25,039                        | 33,873         |
| Disposals               | (220,000)                 | –                                           | –                          | –                             | (220,000)      |
| <b>At 31 March 2026</b> | <u>140,000</u>            | <u>84,174</u>                               | <u>69,359</u>              | <u>25,039</u>                 | <u>318,572</u> |
| <b>Depreciation</b>     |                           |                                             |                            |                               |                |
| At 1 May 2025           | –                         | 82,664                                      | 48,164                     | –                             | 130,828        |
| Charge for the period   | –                         | 346                                         | 7,806                      | 1,713                         | 9,865          |
| <b>At 31 March 2026</b> | <u>–</u>                  | <u>83,010</u>                               | <u>55,970</u>              | <u>1,713</u>                  | <u>140,693</u> |
| <b>Carrying amount</b>  |                           |                                             |                            |                               |                |
| <b>At 31 March 2026</b> | <u>140,000</u>            | <u>1,164</u>                                | <u>13,389</u>              | <u>23,326</u>                 | <u>177,879</u> |
| At 30 April 2025        | <u>360,000</u>            | <u>1,510</u>                                | <u>12,361</u>              | <u>–</u>                      | <u>373,871</u> |

Included in freehold property was a property which was valued externally by Fenn Wright LLP, Ipswich in July 2021 together with a property addition in the year ended 30 April 2025 which was included at cost. The property held at valuation was sold during the period ended 31 March 2026.

#### 17. Stocks

|             | <b>31 Mar 26</b><br>£ | 30 Apr 25<br>£ |
|-------------|-----------------------|----------------|
| Merchandise | <u>10,896</u>         | <u>12,458</u>  |

#### 18. Debtors

|               | <b>31 Mar 26</b><br>£ | 30 Apr 25<br>£ |
|---------------|-----------------------|----------------|
| Trade debtors | 33,493                | 28,953         |
| Prepayments   | 5,872                 | 6,859          |
| Other debtors | –                     | 500            |
|               | <u>39,365</u>         | <u>36,312</u>  |

#### 19. Creditors: amounts falling due within one year

|                              | <b>31 Mar 26</b><br>£ | 30 Apr 25<br>£ |
|------------------------------|-----------------------|----------------|
| Trade creditors              | 9,602                 | 8,823          |
| Accruals and deferred income | 116,370               | 99,236         |
|                              | <u>125,972</u>        | <u>108,059</u> |

# British Association for Immediate Care

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Period from 1 May 2025 to 31 March 2026

#### 20. Deferred income

|                           | 31 Mar 26<br>£ | 30 Apr 25<br>£ |
|---------------------------|----------------|----------------|
| At 1 May 25               | 92,492         | 109,559        |
| Amount released to income | (92,492)       | (109,559)      |
| Amount deferred in period | 109,530        | 92,492         |
| <b>At 31 Mar 26</b>       | <b>109,530</b> | <b>92,492</b>  |

Deferred income above is in relation to courses and memberships for 2025/2026.

#### 21. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,940 (2025: £6,046).

#### 22. Analysis of charitable funds

##### Unrestricted funds

|                     | At<br>1 May 2025<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | At<br>31 March 2026<br>£ |
|---------------------|-----------------------|----------------|------------------|----------------|--------------------------|
| General funds       | 579,456               | 334,133        | (402,670)        | –              | 510,919                  |
| Education Fund      | –                     | –              | –                | –              | –                        |
| Revaluation reserve | 20,000                | –              | –                | –              | 20,000                   |
|                     | <u>599,456</u>        | <u>334,133</u> | <u>(402,670)</u> | <u>–</u>       | <u>530,919</u>           |

|                     | At<br>1 May 2024<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | At<br>30 April 2025<br>£ |
|---------------------|-----------------------|----------------|------------------|----------------|--------------------------|
| General funds       | 114,302               | 126,857        | (310,208)        | 648,505        | 579,456                  |
| Education Fund      | 504,990               | 211,319        | (96,304)         | (620,005)      | –                        |
| Revaluation reserve | 20,000                | –              | –                | –              | 20,000                   |
|                     | <u>639,292</u>        | <u>338,176</u> | <u>(406,512)</u> | <u>28,500</u>  | <u>599,456</u>           |

##### Restricted funds

|             | At<br>1 May 2025<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | At<br>31 March 2026<br>£ |
|-------------|-----------------------|-------------|------------------|----------------|--------------------------|
| HELP Appeal | 144,549               | 250,000     | (281,105)        | –              | 113,444                  |

|             | At<br>1 May 2024<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | At<br>30 April 2025<br>£ |
|-------------|-----------------------|-------------|------------------|----------------|--------------------------|
| HELP Appeal | 88,604                | 250,000     | (165,555)        | (28,500)       | 144,549                  |

# British Association for Immediate Care

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Period from 1 May 2025 to 31 March 2026

#### 22. Analysis of charitable funds *(continued)*

##### HELP Appeal fund

The HELP Appeal fund provides grants to schemes.

##### Transfers between funds

Transfers from the HELP Appeal fund represent a contribution towards the administration of the charity and also the annual conference.

#### 23. Analysis of net assets between funds

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2026<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 177,879                    | –                        | 177,879                  |
| Current assets             | 479,012                    | 113,444                  | 592,456                  |
| Creditors less than 1 year | (125,972)                  | –                        | (125,972)                |
| <b>Net assets</b>          | <b>530,919</b>             | <b>113,444</b>           | <b>644,363</b>           |

  

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 373,871                    | –                        | 373,871                  |
| Current assets             | 333,644                    | 144,549                  | 478,193                  |
| Creditors less than 1 year | (108,059)                  | –                        | (108,059)                |
| <b>Net assets</b>          | <b>599,456</b>             | <b>144,549</b>           | <b>744,005</b>           |

#### 24. Analysis of changes in net debt

|                          | At 1 May 2025<br>£ | Cash flows<br>£ | At<br>31 Mar 2026<br>£ |
|--------------------------|--------------------|-----------------|------------------------|
| Cash at bank and in hand | 429,423            | 112,772         | 542,195                |

#### 25. Operating lease commitments

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

|                       | 31 Mar 26<br>£ | 30 Apr 25<br>£ |
|-----------------------|----------------|----------------|
| Not later than 1 year | 1,262          | 2,371          |

#### 26. Related parties

During the year a donation of £30,000 (2025: £20,000) was paid to BASICS Essex, a related party due to sharing a Trustee in Mr P Gates. No amounts were owing to the charity at period end.

Payments made for services provided in a separate professional capacity by two trustees are disclosed in note 15 to the accounts.