

ALSO (UK)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013

Registered Charity Number : 1117368
Company Number : 05982732

WEDNESDAY



A3CP6S20

A08

23/07/2014

#242

COMPANIES HOUSE

ALSO (UK)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

REFERENCE AND ADMINISTRATION DETAILS

Executive Committee	Cathy Emmerson Roger Neuberg Kath Mannion Anne Lashford Frances Wright Linda Birnie Hani Fawzi Kate McDaid Paul Lewis Stam Karavolos Sam Hogg Alison Collier
Trustees	Roger Neuberg Cathy Emmerson Kath Mannion Kim Hinshaw Anne Lashford Jean Davies Frances Wright Linda Birnie Anne Ryall Joan Aarvold
Executive Officer	Ms M Abdullah
Charity Address	Unit 16 St Peters Wharf Newcastle upon Tyne NE6 1TZ
Charity Registration no.	1117368
Company Registration no.	05982732
Bankers	Royal Bank of Scotland plc 31 Grey Street Newcastle upon Tyne NE1 6ES
Accountants	Baker Tilly Tax and Accounting Limited 1 St James Gate Newcastle upon Tyne NE1 4AD

ALSO (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31ST DECEMBER 2013

The Trustees present their report and financial statements for the year ended 31st December 2013.

STRUCTURE, GOVERNANCE AND MANAGEMENT

ALSO (UK) is a charitable company limited by guarantee (company no 05982732). The charity's governing documents are its Memorandum and Articles of Association adopted on 30 October 2006. Every member of the charitable company undertakes to contribute such amount as may be required (not exceeding £1) upon winding up of the charitable company.

The company was incorporated on 30 October 2006 and commenced trading on 1 January 2007. The charitable company was registered as a Charity on 21 December 2006.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and appointed as such under the requirements of the Memorandum and articles of Association.

Trustee induction and training

Trustees are given appropriate induction on appointment and will be provided with access to appropriate training during their appointment to the board.

Organisational structure

The charitable company delegates day-to-day running of the activities of the charitable company to M Abdullah who meets regularly with the Trustees.

Risk review

The Trustees have established their own review of major risks to which the charity is exposed and systems are in the process of being established to mitigate those risks.

Risks are minimised by the implementation of procedures for authorisation of all transactions over £1,000 and staff overtime is checked each month. Courses are observed for quality and delivery for all operational aspects of the charity.

These procedures are periodically reviewed to ensure they still meet the needs of ALSO (UK).

OBJECTIVES AND ACTIVITIES

ALSO (UK) has referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Objectives

ALSO (UK) believes that the health of a nation is determined by the health of its women. ALSO (UK) passionately supports the concept that all women in pregnancy have the right to expect the highest level of care for themselves and for their newborn babies.

Activities

ALSO (UK) is a multidisciplinary organisation promoting the safe management of women during their pregnancies and at the time of delivery. The main activity of the charity is the provision and development of structured training courses in obstetric and neonatal emergencies to all who are involved in the care of pregnant women.

During this period the charitable company has sought to meet its objects primarily via the running of various courses relevant to its field of expertise. This was the main objective for the year and for the forthcoming year.

ALSO (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31ST DECEMBER 2013

ACHIEVEMENTS AND PERFORMANCE

ALSO originated in the USA. In 1996, with the encouragement of the American Academy of Family Physicians, ALSO (UK) was started. The first two UK courses were held in 1996 with 92 provider candidates and produced 22 instructors. During 2013 ALSO (UK) held 15 provider courses in the UK and Eire. In addition there were 4 franchise courses and 2 instructor courses. We also held 1 course overseas in Malta.

During 2013, ALSO (UK) has trained 611 providers and 31 instructors. From 1996 to the end of 2013 we have trained a total of 17,387 providers. We have approximately 70 advisory instructors and have trained over 683 instructors in total.

In presenting its training courses, the charity is able to call upon the experience of the Executive Committee, all of whom are Advisory Faculty and skilled instructors in ALSO techniques. All members of the Executive Committee and the Trustees of the charity give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

The charity is administered on a day-to-day basis by the Executive Officer, Miriam Abdullah, appointed by the Trustees. All courses are administered from the ALSO (UK) office in Newcastle. The salaries of the members of staff are paid by the charity. The mainstays of the service are the instructors who are all unpaid volunteers. The charity pays all travel expenses, hotel accommodation and subsistence.

The input of instructors is actively sought particularly when new material is being introduced. The main opportunity to achieve this valuable input is on our annual Instructor Update day. Due to the expense incurred in hosting the ALSO (UK) International meeting in June 2012 we did not hold this event in 2013 but are very much looking forward to the Update day which we are holding in Newcastle on 7th June 2014. Each November we hold our Annual Advisory Board meeting. This is attended by members of the Executive Committee, the Trustees and any advisory faculty who wish to attend. The main purpose of the meeting is to establish a work plan for course development for the coming year.

ALSO (UK) has always been interested in helping to improve maternity care in other parts of the world, especially in low resource countries. Each year we send representatives to the International ALSO board and in 2013 Dr Stam Karavolos represented us at this meeting in Savannah USA. In October 2013 2 Advisory Faculty members visited Addis Ababa, Ethiopia to promote ALSO at the 1st African FIGO conference. We are delighted to have been invited by the President of the International Federation of Obstetrics and Gynaecology to attend the Asian FIGO conference to be held in Colombo Sri Lanka in November 2014 and prior to this meeting to run an ALSO course for selected obstetricians and midwives from a number of Asian countries.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. Our evidence-based courses are under constant scrutiny and review by the Trustees and are regularly updated.

ALSO (UK) continues to assist other countries in developing their own sustainable ALSO courses. UK courses are adapted to suit the requirements of the countries we are invited to visit.

The Essential Life Support in Obstetrics (ELSO) programme has been developed further after the great response we received from the pilot courses. ALSO (UK) has been working with Leeds Bradford University to evaluate the new programme and hopes to produce a scientific evaluation paper. In 2013 we delivered another 5 ELSO courses held in Newcastle. These were attended by paramedics, technicians and also EWS. We have planned for 6 more courses in 2014.

How our activities deliver public benefit

In the UK, 14 per 100,000 maternities result in a maternal death. In up to 80% of these deaths avoidable factors were identified. In poorly resourced countries the great majority of maternal deaths have avoidable factors. The emphasis on training and "skills drills" is one approach in helping to reduce these unnecessary deaths of young women.

ALSO (UK) is a strong advocate of multidisciplinary training, encouraging mutual respect between doctors, midwives and other healthcare workers. This is particularly important in many countries where midwives may feel themselves to be under-valued.

ALSO (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31st DECEMBER 2013

The quality of the training provided is totally dependent upon the quality of ALSO instructors. In the UK, high standards are required in order for a candidate to be considered as a potential instructor. These standards are not only based upon achieving the required high level of marks in the workstations and end of course examination, but on whether the candidate is thought to be able to embrace the ALSO (UK) multidisciplinary approach and philosophy of training. All instructors have to pass a 2 day instructor course and are then evaluated while teaching on 2 ALSO courses prior to being granted instructor status. We regard the quality control of all our courses as being of the highest importance and thus always hold a pre-course meeting of all instructors so that we can run through the course material to ensure consistency of teaching.

Historically candidates on courses have found it difficult to obtain funding to attend courses. This is particularly the case now in the current economic climate. ALSO (UK) are able to offer some free places on UK courses. In helping overseas countries establish their own ALSO courses, ALSO (UK) are willing to forgo any candidate fee. These countries are unable to fund the candidate fee. We are not restricted in being able to offer ALSO (UK) courses wherever they may be requested.

ALSO (UK) is acknowledged to be at the forefront of training in the management of obstetric emergencies. By stressing the importance of anticipation and the early detection of problems, we believe that much can be done in their prevention. When major obstetric emergencies do occur, the structured training the charity provides has been shown to do much to prevent panic, instil confidence and save lives.

FINANCIAL REVIEW

At present, we have a policy whereby the funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between 3 and 6 months of the resources expended. This equates to between £75,000 and £150,000 in the general funds. In addition, the Trustees consider that an amount should be included within free reserves to absorb a potential deficit in 2014. Therefore unrestricted reserves of circa £215,723 are considered appropriate.

Designated funds of £113,052 have been earmarked by the charity for the purpose of development and sponsorship.

Restricted funds amount to £2,378, which has accumulated from the sales of mnemonic cards and merchandise. This fund will be donated to a designated charity to help to provide ALSO courses to impoverished countries overseas.

Statement of the Trustee Responsibilities

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its financial activities for that year together with its assets and liabilities at the end of the year, and adequately distinguish any material special trust or other restricted fund. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable Accounting Standards, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

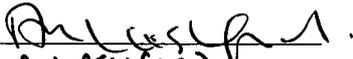
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company, and which enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under S44 of the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ALSO (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31ST DECEMBER 2013

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (issued March 2005).

This report was approved by the Trustees on 6 June 2014 and signed by:


A LASH FORD
Trustee


K MANNION
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE OF ALSO (UK)

I report on the accounts of ALSO (UK) for the year ended 31 December 2013, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011. ~~(the 2011 Act) and that an independent examination is needed.~~

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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



Name: Claire Leece

Relevant professional qualification or body: ICAEW

ON BEHALF OF BAKER TILLY TAX AND ACCOUNTING LIMITED

Chartered Accountants

1 St James Gate

Newcastle upon Tyne

NE1 4AD

6 June 2014

ALSO (UK)

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2013**

		Unrestricted Funds £	Restricted Funds £	Total Funds 31 December 2013 £	Total Funds 31 December 2012 £
Incoming resources	Note				
Incoming resources from generated funds:					
Activities for generating funds:					
Sale of merchandise		1,345	48	1,393	1,073
Investment income		137	-	137	408
Donations		-	-	-	5,000
Incoming resources from charitable activities					
Training course fees		272,200	-	272,200	323,488
Total incoming resources		<u>273,682</u>	<u>48</u>	<u>273,730</u>	<u>329,969</u>
Resources expended					
Charitable activities					
Training course fees	2	294,941	-	294,941	315,159
Conference costs	2	-	-	-	30,861
Governance costs	2	9,049	-	9,049	10,682
Total resources expended	2	<u>303,990</u>	<u>-</u>	<u>303,990</u>	<u>356,702</u>
Net (outgoing)/incoming resources		(30,308)	48	(30,260)	(26,733)
Reconciliation of funds					
Total funds brought forward		359,083	2,330	361,413	388,146
Total funds carried forward		<u><u>328,775</u></u>	<u><u>2,378</u></u>	<u><u>331,153</u></u>	<u><u>361,413</u></u>

The statement of financial activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

BALANCE SHEET AS AT 31 DECEMBER 2013

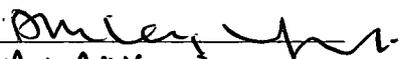
	Note	2013		2012	
		£	£	£	£
Fixed assets					
Tangible assets	4	1,271		2,645	
Investments	5	250,000		250,000	
			251,271		252,645
Current assets					
Stock		1,494		4,597	
Debtors	6	13,883		9,604	
Cash at bank and in hand		85,844		132,840	
			101,221		147,041
Creditors (amounts falling due within one year)	7	(21,339)		(38,273)	
Net current assets			79,882		108,768
Net assets			331,153		361,413
Funds					
Restricted funds	10		2,378		2,330
Unrestricted funds	10		215,723		238,580
Designated funds	10		113,052		120,503
Total funds			331,153		361,413

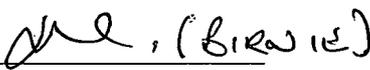
For the year ending 31 December 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and its members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved and authorised for issue by the members of the committee on the 6 June 2014 and are signed on their behalf by:


A LASHKOV
Trustee


L BIRNIE
Trustee

ALSO (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Charitable Company's financial statements.

Basis of Accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006 and the recommendations in Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 (SORP 2005). The charity holds sufficient reserves to meet medium term core costs as detailed within its' reserves policy. As a consequence, the Trustees believe that the charity is well placed to manage its business risks successfully and thus they have adopted the going concern basis of accounting in preparing the financial statements.

Fund Accounting

General funds are available for use at the discretion of the Executive Committee and Trustees in furtherance of the general objectives of the charitable company.

Designated funds are unrestricted funds earmarked by the Executive Committee and Trustees for specific purposes.

Restricted funds are funds subject to specific restrictive conditions imposed by donors or by the purpose of the appeal.

Incoming Resources

Course Fees

Income relating to course fees is included in incoming resources on an invoice basis. Course fees invoiced and/or received in advance are deferred and are taken to income in the period when the applicable course is held.

Investment income

Investment income is included when receivable.

Sale of materials

Income from the sale of materials represents amounts invoiced in the period and is recognised when the risks and rewards of ownership are transferred to the acquirer.

Pension costs

The amount charged to the profit and loss account in respect of pension costs is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Charitable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

ALSO (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

Accounting Policies (continued)

Resources Expended

Resources expended are allocated to the particular activity where the cost relates directly to that activity and are recognised when a legal or constructive obligation to transfer economic benefits arises.

Expenditure is recognised on an accruals basis as a liability is incurred.

Resources expended include VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and the statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Items of equipment are capitalised where the purchase price exceeds £250.

The cost of tangible fixed assets is written off over their expected useful lives as follows:

Course equipment	- over 2 years straight line
Computer equipment	- over 2 years straight line
Motor vehicles	- over 4 years straight line

Investments

Fixed asset investments are stated at cost less provision for any permanent diminution in value.

Stocks

Stocks of course materials are stated at the lower of cost and net realisable value.

Operating Leases

Rentals applicable to operating leases are charged to the statement of financial activities in the period in which the cost is incurred.

1 Net Incoming Resources

Net incoming resources is stated after charging:

	2013	2012
	£	£
Auditors remuneration - audit	-	6,780
Auditors remuneration – other services	-	1,830
Accountants remuneration	2,950	-
Depreciation	1,374	982
Operating lease costs	6,448	5,913
	=====	=====

ALSO (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

2 Total Resources Expended

	Training Course fees	Governance	2013	2012
	£	£	£	£
Staff costs	99,394	-	99,394	102,330
Royalties payable	7,127	-	7,127	-
Travelling expenses	32,364	3,411	35,775	31,981
Training costs	-	-	-	30,861
Accommodation and venue	76,701	-	76,701	93,243
Refreshments, hospitality and subsistence	14,329	-	14,329	23,875
Other course costs	2,158	-	2,158	3,014
Rent and rates	15,982	-	15,982	15,299
Repairs and maintenance	9,464	-	9,464	7,844
Sundry expenses	2,798	-	2,798	4,618
Depreciation	1,374	-	1,374	982
Printing, postage and stationery	23,395	-	23,395	24,292
Telephone	6,363	-	6,363	5,427
Audit and accountancy fees	-	5,638	5,638	6,780
Insurances	2,669	-	2,669	2,796
Bank charges	60	-	60	30
Legal & professional fees	763	-	763	3,330
	<u>294,941</u>	<u>9,049</u>	<u>303,990</u>	<u>356,702</u>

3 Staff Costs

Total staff costs (including social security and pension costs) for the year ended 31 December 2013 amounted to £99,394 (2012: £102,330). These costs related to an average number of 3 (2012: 3) staff members, based upon full-time equivalents. None of the staff members received emoluments of over £60,000 during the period.

The breakdown of these costs is as follows:-

	2013 £	2012 £
Salary costs	82,359	85,081
Social Security costs	8,386	8,685
Other pension costs	8,649	8,564
	<u>99,394</u>	<u>102,330</u>

ALSO (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

4 Tangible Fixed Assets

	Motor Vehicles £	Course Equipment £	Computer Equipment £	Total £
Cost				
At 1 January 2013	9,679	12,484	7,560	29,723
Additions	-	-	-	-
At 31 December 2013	9,679	12,484	7,560	29,723
Depreciation				
At 1 January 2013	9,679	11,278	6,121	27,078
Charge for year	-	654	720	1,374
At 31 December 2013	9,679	11,932	6,841	28,452
Net book value				
At 31 December 2013	-	552	719	1,271
At 31 December 2012	-	1,206	1,439	2,645

In the opinion of the Executive Committee and Trustees, all assets are held for charitable purposes.

5 Investments

	2013 £	2012 £
Investments	250,000	250,000
	<u>250,000</u>	<u>250,000</u>

Investments had an estimated value of £276,704 (2012: £260,942) on 31 December 2013.

6 Debtors

	2013 £	2012 £
Trade debtors	11,297	8,634
Prepayments and accrued income	2,586	970
	<u>13,883</u>	<u>9,604</u>

7 Creditors – amounts falling due within one year

	2013 £	2012 £
Trade creditors	5,882	14,510
Other creditors	3,519	3,411
Accruals	4,799	6,780
Deferred income	7,139	13,572
	<u>21,339</u>	<u>38,273</u>

ALSO (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

8 Emoluments of the Executive Committee and Trustees

The Executive Committee and Trustees received no emoluments or other remuneration from the organisation during the year (2012: £nil).

Expenses reimbursed to the Executive Committee during the year ended 31 December 2013 totalled £3,411 (2012: £3,902) for travel to committee meetings and sector related courses.

9 Controlling Party

In the opinion of the Trustees, they are the ultimate controlling party of the organisation.

10 Statement of Funds

	Balance 1 January 2013 £	Incoming Resources £	Expenditure £	Transfers £	Balance 31 December 2013 £
Restricted funds	2,330	48	-	-	2,378
Designated fund – development & sponsorship	120,503	-	(7,451)	-	113,052
Unrestricted funds	238,580	273,682	(296,539)	-	215,723
	<u>361,413</u>	<u>273,730</u>	<u>(303,990)</u>	<u>-</u>	<u>331,153</u>
	=====	=====	=====	=====	=====

Restricted funds represent the cumulative total at 50p deducted from the sale of mnemonic cards to be donated to a designated charity.

Designated funds represent funds earmarked by the Executive Committee and Trustees for the:-

- o Development & sponsorship

11 Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	251,271	-	251,271
Current assets	98,843	2,378	101,221
Current liabilities	(21,339)	-	(21,339)
	<u>328,775</u>	<u>2,378</u>	<u>331,153</u>
	=====	=====	=====

ALSO (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

12 Share Capital

There is no authorised share capital due to the company being limited by guarantee. The liability of each member is limited to £1.

13 Taxation

The charitable company has no corporation tax liability for the year.

14 Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:-

	December 2013		December 2012	
	Land and Buildings	Other	Land and Buildings	Other
Within one year	-	-	-	-
Between two and five years	-	5,381	-	5,381
More than five years	-	-	-	-
	-	5,381	-	5,381