

The Charity Registration Number is :- 10005171

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

Report and Accounts

31 March 2021

BGPERT
Bath GP Education & Research Trust

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

Report and accounts for the year ended 31 March 2021

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BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021.

Reference and administrative details

The charity name

The legal name of the charity is:- BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST.

The charity is also known by its operating name, BGPERT.

The charity's areas operation and UK charitable registration

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 10005171.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address is:-

Department1, Wolfson Building
RUH Bath NHS Foundation Trust, Combe Park
Bath, BA1 3NG

The Trustees in office on the date the report was approved were:-

Guy Worsdall	Resigned 18th November 2020
Richard Wharton	
Coleen Campbell	
Louise Willcocks	
Helen Kingston	
Nicolas Ashley	
Nicola Bebb	
Alice Beech	Resigned 25th August 2020
John Ward	

The following persons served as Trustees during the year ended 31 March 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, there were no changes in the period between the year end and the approval of the accounts.

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

Trustees' Annual Report for the year ended 31 March 2021

Objects and activities of the charity

The purposes of the charity as set out in its governing document

BGPERT works “... for the advancement of continuing professional development through medical education for General Practitioners, GP trainees, and allied GP staff including Practice Nurses, to promote the highest level of care delivery to their patients, through updates and knowledge of the latest evidence and guidance for treatment and patient care, and to disseminate information amongst the medical profession in the Bath Health District and elsewhere for such purpose.”

The main activities undertaken in relation to those purposes during the year

Since the closure of the RNHRD at the 'Mineral Hospital' in the centre of Bath, and subsequent move to a new purpose-built unit at the RUH Bath site, we have relocated accordingly, and now have offices in the Wolfson Centre in the RUH, shared with two other charities.

BGPERT provides around 40 continuing education events each year helping GPs and other health professionals to maintain their awareness and understanding of current treatment and care options, to enhance their referral practice and self-awareness of their professional practice.

The programme is built upon members' learning needs as evidenced by delegate feedback, event evaluation, liaison with speakers, consultants and other relevant professionals, and the summarised outcomes of appraisals. Frequently developed in collaboration with other educational providers the events are delivered in a variety of formats including online delivery via webinars, at different times of the week, at venues around BGPERT's geographical patch, and designed to encourage reflective practice.

In addition to providing access to copies of speakers' presentations the BGPERT website points members to other educational and information resources.

BGPERT actively liaises with other EPOs and educational providers, and entities relevant to BGPERT's purpose, e.g., local Clinical Commissioning Groups, Community Education provider Networks, other health care providers, e.g., Sirona, BEMS and other professions relevant to health and well being, e.g., police, alcohol and drug abuse services, social care.

All of BGPERT's activities are quality assured through active participation in the appropriate Severn School of Primary Care's processes.

The main activities undertaken during the year to further the charity's purpose for the public benefit

By helping to ensure GPs and other members of the primary care workforce are professionally up to date and self-aware about their practice, BGPERT plays a significant role in enabling GPs to deliver the best treatment and care options for their patients. This also helps ensure value for money on behalf of the NHS.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

Trustees' Annual Report for the year ended 31 March 2021

The main achievements and performance of the charity during the year

BGPERT's main achievements were as follows.

Offering 36 continuing education events primarily for GPs to meet their learning needs as outlined above.

Aiming to run on a break-even basis.

Delivering the above programme in a cost effective manner, keeping membership fees unchanged since 2012, through effective cost-management and a successful sponsorship application programme.

Please note this financial year was during the Covid 19 Pandemic. This had a massive impact on the Charity in relation to our ability to continue to provide education events and opportunities, particularly as sponsorship, making up around a third of our working income, all but stopped due to Covid restrictions; we were no longer able to provide face to face meetings or events, which have made up the majority of our education delivery to date; and our small team of seven all balance their roles at BGPERT with other often full-time jobs, most involved in some way with the NHS, representing a huge challenge to balance priorities. These also included developing and managing the rapid evolution of BGPERT to deliver exclusively online education opportunities to our members, on a much tighter budget, with less time available to the team as above, and in the knowledge that education during the pandemic was critical for our members to keep up to date with a rapidly changing pandemic, let alone continuing to deliver our normal programme covering the breadth of medical education/safeguarding training etc that was still required to facilitate optimal non-Covid-related care to our patients in parallel to pandemic related activity.

We sought and secured alternative sponsorship opportunities, helping to balance costs of events, and successfully applied for a Covid Support Grant from Abbvie, for which we were most grateful, adding £5,000 to again help balance outgoing costs, and minimise the impact of the above changes and challenges.

The difference the charity's performance during the year has made to the beneficiaries of the charity

As outlined above, BGPERT has helped its members and other health professionals maintain their professional knowledge and skills, and professional self-awareness, complementing the other educational opportunities open to GPs, e.g., on-line learning and reading.

The degree to which the achievements and performance during the year have benefited wider society

Society, including the economy have benefitted from having an up to date, and therefore more effective, primary care workforce.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

As set out in the Declaration of Trust, membership of Trustees is defined only in terms of a minimum of four persons. Given the role of the Trust to advance and promote continuing medical education for General Practitioners in the Bath clinical area, membership has sought to include practising GPs, their associates, trainees etc from across the area.

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

Trustees' Annual Report for the year ended 31 March 2021

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	797	1,161
Unrestricted Revenue Funds available for the general purposes of the charity	104,861	104,064
Total Funds	104,861	104,064

Financial review of the position at the reporting date, 31 March 2021

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves

BGPERT's policy, discussed annually at a meeting of the trustees, is to run the charity on a break even basis with reserves sufficient to meet its minimum obligations for approximately one year.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Dione Hicks
Member of the ICAEW
107 Penn Hill Road
Bath
BA1 3RU

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

Trustees' Annual Report for the year ended 31 March 2021

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 8 November 2021.



R Wharton
Trustee

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2021

I report to the Trustees on my examination of the financial statements of the charity on pages 7 to 16 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 9.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 4, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-

A handwritten signature in black ink that reads "Dione Hicks". The letters are cursive and slightly slanted to the right.

Dione Hicks - Independent Examiner

Chartered Accountants

107 Penn Hill Road
Bath
BA1 3RU

This report was signed on 19 November 2021

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Charitable activities	A2	84,041	-	84,041	97,688
Investments	A4	1,167	-	1,167	1,220
Total income	A	85,208	-	85,208	98,908
Expenditure on:					
Charitable activities	B2	84,411	-	84,411	97,747
Total expenditure	B	84,411	-	84,411	97,747
Net income for the year		797	-	797	1,161
Net income after transfers	A-B-C	797	-	797	1,161
Net movement in funds		797	-	797	1,161
Reconciliation of funds:-					
Total funds brought forward		104,064	-	104,064	102,903
Total funds carried forward		104,861	-	104,861	104,064

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 9 to 16 form an integral part of these accounts.

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST - Balance Sheet as at 31 March 2021

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	8	A2	1,132	828
Current assets		B		
Debtors	9	B2	2,522	3,554
Cash at bank and in hand		B4	119,802	115,764
Total current assets			<u>122,324</u>	<u>119,318</u>
Creditors: amounts falling due within one year	10	C1	<u>(18,595)</u>	<u>(16,082)</u>
Net current assets			103,729	103,236
The total net assets of the charity			<u>104,861</u>	<u>104,064</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

-

Unrestricted Funds

Unrestricted Revenue Funds	14	D3	104,861	104,064
			104,861	104,064

Designated Funds

Total charity funds			<u>104,861</u>	<u>104,064</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



R Wharton

Trustee

Approved by the board of trustees on 8 November 2021

The notes attached on pages 9 to 16 form an integral part of these accounts.

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

Under 3.38 and to comply with 3.14, if there are no uncertainties about going concern this MUST be stated. Under 3.39, if there are uncertainties details must be given. Enter text here to comply

Suggested normal text (which may require modification to meet the circumstances):-

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2021, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

Notes to the Accounts for the year ended 31 March 2021

Policies relating to assets, liabilities and provisions and other matters

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Fixtures and fittings	15 % reducing balance
Computer equipment	25 % reducing balance
Equipment	25 % reducing balance

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

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

There are no designated funds.

There are no restricted funds.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the charity's position.

5 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	326	215

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

Notes to the Accounts for the year ended 31 March 2021

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	1,180	(1,180)	4,920	4,920
Total	<u>1,180</u>	<u>(1,180)</u>	<u>4,920</u>	<u>4,920</u>
			2021	2020
			£	£
These deferrals are included in creditors			<u>4,920</u>	<u>1,180</u>

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	1,980	(1,980)	1,180	1,180
Total	<u>1,980</u>	<u>(1,980)</u>	<u>1,180</u>	<u>1,180</u>
			2020	2019
			£	£
These deferrals are included in creditors			<u>1,180</u>	<u>1,980</u>

8 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	-	12,760	-	12,760
Additions	-	630	-	630
At 31 March 2021	<u>-</u>	<u>13,390</u>	<u>-</u>	<u>13,390</u>
Depreciation				
At 1 April 2020	-	11,932	-	11,932
Charge for the year	-	326	-	326
At 31 March 2021	<u>-</u>	<u>12,258</u>	<u>-</u>	<u>12,258</u>
Net book value				
At 31 March 2021	<u>-</u>	<u>1,132</u>	<u>-</u>	<u>1,132</u>
At 31 March 2020	<u>-</u>	<u>828</u>	<u>-</u>	<u>828</u>

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

Notes to the Accounts for the year ended 31 March 2021

9 Debtors

	2021	2020
	£	£
Trade debtors	2,522	3,554

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	5,415	4,936
Accruals	8,260	9,966
Deferred Income - Unrestricted & designated funds	4,920	1,180
	18,595	16,082

11 Income and Expenditure account summary

	2021	2020
	£	£
At 1 April 2020	104,064	102,903
Surplus after tax for the year	797	1,161
At 31 March 2021	104,861	104,064

12 No related party transactions

There were no related party transactions during the year.

13 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,132	-	-	1,132
Current Assets	122,324	-	-	122,324
Current Liabilities	(18,595)	-	-	(18,595)
	104,861	-	-	104,861
At 1 April 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	828	-	-	828
Current Assets	119,318	-	-	119,318
Current Liabilities	(16,082)	-	-	(16,082)
	104,064	-	-	104,064

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

Notes to the Accounts for the year ended 31 March 2021

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 15 £	See Note 0 £	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	104,064	797	-	104,861
Total unrestricted and designated funds	104,064	797	-	104,861
Total charity funds	104,064	797	-	104,861

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	85,208	(84,411)	-	797
	85,208	(84,411)	-	797

16 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Revenue Funds No such funds are held by the Charity.

Restricted funds:-

Restricted Revenue Funds No such funds are held by the Charity.

17 Ultimate controlling party

The charity is under the control of its legal members.

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

18 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
Primary purpose and ancillary trading				
Subscriptions	62,015	-	62,015	61,893
Meeting sponsorship	9,200	-	9,200	23,800
Accreditation and course fees	7,826	-	7,826	4,728
GP Forum income	-	-	-	7,231
Map of medicine	-	-	-	36
Grant income	5,000	-	5,000	-
Total Primary purpose and ancillary trading	84,041	-	84,041	97,688

19 Total Income from charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from charitable trading	84,041	-	84,041	97,688
Total from charitable activities A2	84,041	-	84,041	97,688

20 Investment income

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable	1,167	-	1,167	1,220
Total investment income A4	1,167	-	1,167	1,220

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

21 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Co-ordinators fees	42,275	-	42,275	40,280
Course expenses	712	-	712	10,918
GP forum expenses	-	-	-	4,750
Honorarium	8,050	-	8,050	7,750
Total direct spending	51,037	-	51,037	63,698

22 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Reallocated from support costs	32,224	-	32,224	32,899
Total charitable trading costs	32,224	-	32,224	32,899

23 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Administrative overheads				
BIRD rent and overheads	14,632	-	14,632	12,264
Administration fees	12,904	-	12,904	12,467
Telephone	280	-	280	517
Stationery, printing and postage	169	-	169	71
Subscriptions	1,080	-	1,080	931
IT costs	461	-	461	1,745
Bookkeeping	3,268	-	3,268	4,216
Sundry expenses	796	-	796	65
Indemnity and public liability	336	-	336	336
Reversed accrued costs	(2,100)	-	(2,100)	-
Financial costs				
Bank charges	72	-	72	72
Depreciation & Amortisation in total	326	-	326	215

BATH GENERAL PRACTICE EDUCATION AND RESEARCH TRUST

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

Support costs before reallocation	32,224	-	32,224	32,899
<i>Less support costs reallocated to specific activities</i>				
To charitable trading costs	(32,224)	-	(32,224)	(32,899)
The basis of allocation of costs between activities is described under accounting policies				-
<i>Administrative overheads</i>				-

The basis of allocation of costs between activities is described under accounting policies

24 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	1,150	-	1,150	1,150
Total Governance costs	1,150	-	1,150	1,150

25 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Total direct spending	B2a	51,037	-	51,037	63,698
Total charitable trading costs	B2b	32,224	-	32,224	32,899
Total Governance costs	B2e	1,150	-	1,150	1,150
Total charitable expenditure	B2	84,411	-	84,411	97,747