THE BRITISH SOCIETY OF AESTHETICS

England & Wales · Charity number 1129985

Details

Status	Registered
Legal form	Charitable company
Company number	00869702
Registered	2009-06-04
Register	View on the Charity Commission register

Contact

Address	British Society Of Aesthetics Po Box 271 Cheadle SK8 9BU
Phone	01614283995
Email	admin@british-aesthetics.org
Website	www.british-aesthetics.org

Activities

Objects: TO PROMOTE AND ENCOURAGE STUDY, RESEARCH AND DISCUSSION IN AESTHETICS.FOR THE PURPOSES OF THIS ARTICLE, THE TERM “AESTHETICS” REFERS TO ALL STUDIES OF THE ARTS,AESTHETIC EXPERIENCE, AND THE PRINCIPLES OF CRITICISM, WHETHER FROM A PHILOSOPHICAL,SCIENTIFIC, OR OTHER THEORETICAL STANDPOINT, INCLUDING THOSE OF PSYCHOLOGY, SOCIOLOGY,ANTHROPOLOGY, CULTURAL HISTORY AND EDUCATION. ALSO FOR THE PURPOSES OF THIS ARTICLE, THETERM “ART” REFERS TO ALL BRANCHES OF ART.

Activities: The objectives of the Charity are to promote and encourage study, research and discussion in aesthetics. The main activities are: the publication of the British Journal of Aesthetics, the Postgraduate Journal of Aesthetics & the BSA newsletter; the organisation of an annual conference; and the awarding of grants for PhD studies, events and other activities.

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£194,245	£196,270	-	-
2023-12-31	£198,299	£185,322	-	-
2022-12-31	£202,950	£187,641	-	-
2021-12-31	£196,781	£116,932	-	-
2020-12-31	£209,245	£127,482	-	-

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Trustees

Name	Role	Appointed
Dr Adriana Clavel-Vazquez		2020-09-18
Dr Alice Helliwell		2024-09-07
Dr Aurelie Debaene		2025-09-13
Dr Daisy Dixon		2022-09-10
Dr Daniel Whiting		2025-09-13
Dr Dawn Wilson		2022-09-10
Dr Hans Maes		2023-09-16
Dr Karen Simecek		2021-09-11
Dr Lisa Jones		2024-09-07
Dr Mark Windsor		2022-09-10
Dr Panagiotis Paris		2018-09-22
Dr Vid Simoniti		2024-09-07

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THE BRITISH SOCIETY OF AESTHETICS

England & Wales - Charity number 1129985

Accounts

Company Registration Number - 00869702

The Charity Registration Number is :- 1129985

THE BRITISH SOCIETY OF AESTHETICS

Report and Accounts

31 December 2024

THE BRITISH SOCIETY OF AESTHETICS

Report and accounts for the year ended 31 December 2024

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THE BRITISH SOCIETY OF AESTHETICS
Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2024

The Trustees present their Report and Accounts for the year ended 31 December 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is:- THE BRITISH SOCIETY OF AESTHETICS.

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 1129985.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 25 January 1966

Amended by special resolutions 6 September 2008 and 27 September 2018, and is a registered charity with the Charity Commission.

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.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

PO Box 271
97 Gatley Road,
Cheadle, SK8 9BU
Telephone 0161 428 3995

Email Address admin@british-aesthetics.org Web address www.british-aesthetics.org

The registered office of the charity for Companies Act purposes is:-

PO Box 271
97 Gatley Road,
Cheadle, SK8 9BU

THE BRITISH SOCIETY OF AESTHETICS
Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2024

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

Name	***Role***	***Appointed***
A Clavel-Vazquez		
D Dixon		
A Helliwell		07/09/2024
L Jones	Treasurer	07/09/2024
C Mac Cumhaill		
H Maes	President from 07/09/2024, prior to that Vice President	
P Paris		
V Simoniti		07/09/2024
K Simecek		
M Steenhagen		
D Wilson	Vice President from 07/09/2024	
M Windsor		

The following persons served as Trustees during the year ended 31 December 2024 :-
The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	**Role**	***Appointed***	***Resigned/Retired***
S Friend	President		07/09/2024
A Huddleston			07/09/2024
L Walters	Treasurer		07/09/2024

Post Holders

P Atencia Linares	BJA Editor		
C Auty	Manager		
E Caddick Bourne	BJA Reviews Editor	07/09/2024	
A Dickinson	Manager		
H Drummond	Debates in Aesthetics Editor		
C Earley	Debates in Aesthetics Editor		
H Maes	BJA Reviews Editor		07/09/2024
D Matravers	BJA Editor		
M Steenhagen	Website Manager		

Objects and activities of the charity

The purposes of the charity as set out in its governing document.
The objectives of the Charity are to promote and encourage study, research, and discussion in aesthetics. The term "aesthetic" refers to all studies of the arts, aesthetic experience, and the principles of criticism, whether from a philosophical, scientific, or other theoretical standpoint, including those of psychology, sociology, anthropology, cultural history and education. Also for the purposes of this article, the term "art" refers to all branches of art.

Trustees' Annual Report for the year ended 31 December 2024

The main activities undertaken in relation to those purposes during the year.
The main activities of the Charity are the publication of The British Journal of Aesthetics (BJA) and Debates in Aesthetics; the organisation of an annual conference; and the awarding of grants for PhD students and early career researchers, events and other activities.

The main activities undertaken during the year to further the charity's purpose for the public benefit.
The Trustees have had regard to the Charity Commission's guidance on public benefit, especially as regards fees charged for its publications.

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the year.

Grants, awards, prizes
In 2023, the Postdoctoral Fellowship was extended to two years rather than one, and will be awarded every two years. The winner of the fifth fellowship, 2023-25, was Christopher Earley for his research project, 'Artistic Exceptionalism and the Normativity of Contemporary Art'. Christopher continues to be mentored by Dr Vid Simoniti at the University of Liverpool.

The winner of the 2024 biennial BSA Essay Prize competition was Jeremy Page (Uppsala), for his paper, 'Artistic Honesty', which the author presented at the September 2024 annual conference. Jeremy received £1,500 plus full conference subsidy and travel.

During 2024, the Society circulated a call for the BSA Connections Conference award, worth up to £8,000. The Connections series aims to enhance the dialogue between aesthetics and other areas of philosophy. We received two Connections proposals and awarded £8,000 to the 'Aesthetics and the philosophy of gender-based violence' conference (University of London) organised by Emma Williams and Leila Osman. This is planned for January 2025.

Two submission rounds of the Society's small grants scheme were held during 2024 and awards were made to the following:

•Aesthetics and the Management of Heritage, Cambridge, £4000
•Future of Art, Cambridge, £2202
•Warwick Continental Philosophy Conference: Approaching Value, Warwick, £600
•Art, Entertainment and Politics BSA Workshop, Newcastle, £2000
•On Seeking a Community of Taste, Warwick: £4000
•Key Questions in Meta-Aesthetics, Nottingham, £2730
•Selfy Stories (Podcast and roundtable), UCL: £3850
•The Slipperiness of Empathy, Cambridge: £1050
In 2023, the Trustees agreed to allow small grant applications for events held in Europe, on a trial basis. We received no applications for events being held in Europe in 2024, but did in 2025.

The BSA Travel Stipends fund travel and accommodation costs for participation in conferences or research visits to other universities on topics in aesthetics and the philosophy of art. During 2024, 25 applications were received, and awards totalling £10,986.22 were made. The Trustees previously agreed to extend eligibility to members based in outside the UK coming to the UK in 2023. Three applications from members coming to the UK were received in 2024 and awarded funding.

The Trustees continue to adopt the Good Practice Guidelines for learned societies proposed by the BPA and Society for Women in Philosophy, and the BPA Environmental Travel Policy. These are incorporated into grant applications and conference organisation.

THE BRITISH SOCIETY OF AESTHETICS
Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2024

The significant charitable activities undertaken in the year.

Significant activities
Previously, the publishers of the BJA, Oxford University Press, handled individual members' subscriptions on behalf of the Society for many years. Having taken membership back in-house in 2022, the Society was pleased that membership numbers remain consistent, and the new systems continue to run smoothly.

Annual conference
The highlight of the Society's activities during the year was the 63rd Annual Conference, taking place once again in St Anne's College, Oxford with 84 participants. The Society streamed a selection of presentations as part of 'Hybrid Saturday', and 10 people registered to watch.

The conference format included an increase to three parallel sessions, and invited symposia. There were twenty-three paper presentations, three keynote presentations, an invited symposium on 'Aesthetics & Oppression', and four other symposia: 'Philosophical Issues in Recent Photography and Photographically Derived Imagery'; 'Taste, Fiction, and Agency in Chinese Aesthetics', and 'The Philosophy of Non-Fiction'.

The keynote presenters were Garry L. Hagberg (Bard College), with his talk, 'The Structure of Metaphor and the Meaning of (at least some) Art'; and Jennifer Saul and Raymond Drainville (Waterloo), whose topic was 'Can't Unsee: Visual Dogwhistles Without Deniability'.

The Choreographer and Dancer Akram Khan delivered the William Empson Lecture, in conversation with Anna Pakes.

The 2024 BSA Essay Prize winner Jeremy Page (Uppsala), delivered his essay, 'Artistic Honesty'. The winner of the 4th New Horizons Award, directed at junior researchers from under-represented groups in philosophy, was Joseph Kassman-Tod (Berkeley) for his paper, 'The 'Poetic' Quality of Art Criticism'.

The Society was once again able to run its Undergraduate Diversity Initiative (UDI), launched in 2019, which encourages UK undergraduates from under-represented groups to consider further study in the discipline. Five free places were offered to such students to attend the 2024 conference in Oxford.

Annual conference discounts were once again offered to BSA members, including generous postgraduate subsidies. Trustees agreed to offset the carbon emissions of the 2024 annual conference with a £1090 payment to Atmosfair.

Communications and publications
In 2024, the Society produced four editions of The British Journal of Aesthetics, published by Oxford University Press. The Editors were Paloma Atencia-Linares (UNED) and Derek Matravers (Open University). Hans Maes (Kent) stepped down as Reviews Editor, and Emily Caddick Bourne (Manchester) was appointed to the role. The Journal continues to attract healthy numbers of high-quality submissions internationally, and to publish reviews of novels, films, exhibitions and performances.

Two issues of Debates in Aesthetics were published during 2024, with several further issues in preparation and undergoing peer-review. Completed articles are available to read in advance ahead of publication. Harry Drummond (Liverpool) and Christopher Earley (Liverpool) have continued as Co-Editors.

THE BRITISH SOCIETY OF AESTHETICS
Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2024

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The board is known as the Trustees Committee and comprises the President, Vice-President and Treasurer of the BSA, and up to nine additional members elected by the membership of the BSA. Other persons with specialist skills may be invited to attend meetings to advise the trustees but do not have any right to vote.

The Officers of the BSA are: the President, the Vice-President and the Treasurer. Officers are appointed in the first instance by the Trustees Committee and their appointment ratified by the members at the next AGM.

Members of the company
Membership of the company is open to any individual who is interested in furthering its purposes, and who, by applying for membership, has indicated his or her agreement to become a member.

Officers and Trustees Committee
During the year to September 2024, the three Officers were Stacie Friend (President), Hans Maes (Vice-President) and Lee Walters (Treasurer).

In September 2024, Stacie Friend stepped down, and Hans Maes was appointed as President. Dawn Wilson was then appointed as Vice-President. Lee Walters also stepped down as Treasurer, and Lisa Jones was appointed.

There were four vacancies on the Committee this year and eight candidates (David Collins, Filippo Contesi, Jacopo Frascaroli, Alice Helliwell, Daniel O'Brien, Panos Paris, Karen Simecek, and Vid Simoniti) put themselves forward. Panos Paris and Karen Simecek were duly appointed to serve their third and second term respectively, and Alice Helliwell and Vid Simoniti were elected for their first term.

The policies and procedures for the induction and training of trustees.

In appointing trustees, the member have regard to the skills required to manage the Charity's affairs, as does the Trustees Committee in appointing the Officers.

New trustees are provided with an induction pack, which contains the Constitution, Bye Laws, and other useful information.

The Charity is in the process of developing and enhancing its induction and training processes.

The charity's organisational structure.

The Trustees Committee administers the Charity and meets as necessary, It currently meets twice each year, including at the society's annual conference. The Officers of the Society sometimes meet additionally, as necessary and the Charity makes use of a number of sub-committees which comprise: Grants, PhD Student, Conference and Essay Prize.

Bankers HSBC Bank Plc, 120 High Holburn, London, QC1V 7HD

Trustees' Annual Report for the year ended 31 December 2024

Financial review

The charity's financial position at the end of the year ended 31 December 2024

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	(2,025)	12,977
Unrestricted Revenue Funds available for the general purposes of the charity	446,793	485,550
Designated Revenue Funds	77,399	40,667
Total Unrestricted Funds	**524,192**	**526,217**
Total Funds	524,192	526,217

Financial review of the position at the reporting date, 31 December 2024 .

Overview
The Charity had a deficit on unrestricted funds, before transfers, for the year of £2,025, (2023 £12,977 surplus). In the year the Charity made awards to in respect of postgraduate travel stipends of £11,996.18 (2023 - £9,869.58) and other awards of £41,887.72 (2023 - £40,113.92).

During the year, the trustees designated £33,000 (£30,000 and an additional £3,000 geographical allowance) for the postdoctoral award, which will once again be awarded over two years, 2025-2027.

Policies on reserves.

The free reserves at December 31 2024 (unrestricted funds not invested in fixed assets or otherwise designated) stood at £484,838 (2023 £461,777). In 2024, the Trustees reviewed their reserves policy, and in light of the increasing cost of the annual conference, agreed to set a target of reducing minimum reserves from current levels to £300,000, over three years. The reserves policy is reviewed annually.

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.

Trustees' Annual Report for the year ended 31 December 2024

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

During 2025, the Charity has continued the publication of The British Journal of Aesthetics, and the online journal Debates in Aesthetics.

The Trustees are aware that Open Access will continue to have implications for the BJA and for the Society's revenue in the short to medium term, and continue to discuss its impact with OUP. In the light of OA context, the Editors are following OUP's recommendation to publish more papers per volume and they also successfully publish regular special issues to increase the number of articles. The Trustees are seeking financial advice on income growth from investment to cushion the Society in the longer term. In the short to medium term, some reductions in the number and value of awards are being considered.

The 64th BSA Annual Conference is due to be held at St Anne's College, Oxford, 12-14 September 2025. We plan to have a hybrid Saturday for delegates to attend online, for the third year in a row.

The Trustees previously decided to allow up to two winners of the New Horizons Award as part of our commitment to increasing diversity and inclusion within British Aesthetics and Philosophy of Art. There were two winners of the New Horizons Award in 2025: Zeynep Çelik (Bilkent University), for her paper, 'Collective Authorship in Theatrical Works: A Hierarchical Account'; and Felipe Zárate Guerrero (Durham University), for his paper, 'What is True in Massive Serialised Collaborative Fictions? A Case for Serial Departure'. Zeynep and Felipe both receive a £500 honorarium and a grant of up to £1000 to attend the conference in September, where they will present their papers. They will be encouraged to review their papers for submission to The British Journal of Aesthetics.

During 2024, the Trustees decided to run the Postdoctoral Award over two years, from 2025-2027, at £30,000 per annum with an additional £3,000 geographical allowance. The Society asked for proposals in 2025 and offered a two-year fellowship to the winner. After initially accepting, the winner later had to decline, and it was decided that the award would be deferred. Therefore, the Society will be seeking proposals again in 2026, offering an award from 2026-2028.

Looking ahead, the Society intends to:

•Continue publication of the journals
•Continue to make funding available to a range of projects and activities
•Continue to support postgraduate students and early-career researchers through travel awards
•Look into extending other awards to members based in Europe
•Look into offering dedicated funding for travel to the annual conference
•Continue to offer a postdoctoral award, if funds permit
•Hold an annual conference with generous subsidies for postgraduates and BSA members
•Hold biennial essay competitions, the next one being in 2026
•Continue to offer the UDI and the New Horizons Award
•Find an alternative to offsetting for carbon emissions at the annual conference
•Continue to offer funding for the Connections conference award, with the next round in 2026, and an increased grant of £10,000

Details of The Independent Examiner
Steven Nixon BSc (Hons) FCCA

Independent Examiner
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

THE BRITISH SOCIETY OF AESTHETICS
Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2024

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, 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, the Companies Act 2006 and charity law require the Board of Trustees 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 Board is 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 the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

THE BRITISH SOCIETY OF AESTHETICS
Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2024

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 24.

The financial statements have been prepared implementing 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), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 28 August 2025.



L Jones
Director and Trustee

THE BRITISH SOCIETY OF AESTHETICS

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2024

I report to the Trustees on my examination of the financial statements of the charitable company for the year end 31 December 2024.

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

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

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

Independent examiner's statement

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:

1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or

4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Signed:-

Steven Nixon BSc (Hons) FCCA
Chartered Certified Accountant

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on

THE BRITISH SOCIETY OF AESTHETICS - Statement of Financial Activities for the year ended 31 December 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Charitable activities	A2	185,834	-	**185,834**	191,617
Investments	A4	8,411	-	**8,411**	6,682
Total income	**A**	**194,245**	**-**	**194,245**	**198,299**
Expenditure on:					
Charitable activities	B2	196,270	-	**196,270**	185,322
Total expenditure	**B**	**196,270**	**-**	**196,270**	**185,322**
Net income for the year		**(2,025)**	**-**	**(2,025)**	**12,977**
Net income after transfers	**A-B-C**	**(2,025)**	**-**	**(2,025)**	**12,977**
Net movement in funds		**(2,025)**	**-**	**(2,025)**	**12,977**
Reconciliation of funds:-	**E**				
Total funds brought forward		526,217	-	**526,217**	513,240
Total funds carried forward		**524,192**	**-**	**524,192**	**526,217**

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 BRITISH SOCIETY OF AESTHETICS - Statement of Financial Activities for the year ended 31 December 2024

All activities derive from continuing operations

The notes attached on pages 15 to 24 form an integral part of these accounts.

THE BRITISH SOCIETY OF AESTHETICS - Resources applied in the year ended 31 December 2024:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	(2,025)	12,977
Net resources available to fund charitable activities	**(2,025)**	**12,977**

Movements in revenue and capital funds for the year ended 31 December 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	526,217	-	526,217	**513,240**
Recognised gains and losses before transfers	(2,025)	-	(2,025)	12,977
	524,192	**-**	**524,192**	**526,217**
Closing revenue funds	**524,192**	**-**	**524,192**	**526,217**

Designated revenue funds included within the unrestricted funds above

	Total Funds 2024 £	Last year Total Funds 2023 £
At 1 January	40,667	40,667
Transfer (to)/from revenue accumulated funds	36,732	-
At 31 December	77,399	40,667

The purposes for which these funds have been designated are described in Note 16 to the accounts.

THE BRITISH SOCIETY OF AESTHETICS - Statement of Financial Activities for the year ended 31 December 2024

Summary of funds	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	446,793	-	**446,793**	485,550
Revenue designated funds	77,399	-	**77,399**	40,667
Total funds	**524,192**	**-**	**524,192**	**526,217**

THE BRITISH SOCIETY OF AESTHETICS

Income and Expenditure Account for the year ended 31 December 2024 as required by the Companies Act 2006

	2024 £	2023 £
Income		
Income from operations	185,834	191,617
Investment income		
Interest receivable	8,411	6,682
Gross income in the year before exceptional items	**194,245**	**198,299**
Gross income in the year including exceptional items	**194,245**	**198,299**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	194,518	183,174
Governance costs	1,752	2,148
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**196,270**	**185,322**
Net income before tax in the financial year	**(2,025)**	**12,977**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**(2,025)**	**12,977**
Retained surplus for the financial year	**(2,025)**	**12,977**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 24 form an integral part of these accounts.

THE BRITISH SOCIETY OF AESTHETICS - Balance Sheet as at 31 December 2024

	Note	SORP Ref		2024 £		2023 £
Current assets		B				
Debtors	8	B2	55,700		57,598	
Cash at bank and in hand		B4	501,891		513,596	
Total current assets			557,591		571,194	
Creditors: amounts falling due within one year	9	C1	(33,399)		(44,977)	
Net current assets				524,192		526,217
The total net assets of the charity				**524,192**		**526,217**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds				-		-
Unrestricted Funds						
Unrestricted Revenue Funds	13	D3	446,793		485,550	
				446,793		485,550
Designated Funds						
Designated Revenue Funds	13	D3	77,399		40,667	
				77,399		40,667
Total charity funds				**524,192**		**526,217**

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 directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

L Jones
Trustee
Approved by the board of trustees on 28 August 2025

Notes to the Accounts for the year ended 31 December 2024

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 applicable in the UK and Republic of Ireland (FRS 102) 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 (FRS 102), Charities SORP (FRS102), as amended by Update Bulletin 1.

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to Charities SORP (FRS 102) in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following Charities SORP (FRS102) instead of Charities SORP (FRSSE) to the extent necessary to give a true and fair view in the circumstances.

Going Concern

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.

Risks and future assumptions

The charity is a public benefit entity.

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Policies relating to categories of income and income recognition.

Nature of income

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particular types of income.

Accounting for deferred income and income received in advance

Income is only deferred and included in creditors when: the income relates to a future accounting period; a sales invoice has been raised ahead of the work being carried out Ans there is no contractual entitlement to the income until the work has been done; or not all the terms and conditions of grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded.

Notes to the Accounts for the year ended 31 December 2024

Membership subscriptions

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.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Charitable activities - Costs of undertaking the work of the charity.

Grants awarded - Grants and educational bursaries are recognised in full in the year they are awarded, including amounts to be paid in future periods. Liabilities are included in creditors due in one year or more than one year as appropriate. Unless material, commitments due in more than one year are not discounted for the time value of money, and this applies to the figures in these financial statements.

The charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT where charged.

Allocation of support costs
Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include back office functions, staff costs and professional fees and are allocated wholly to the charitable activities in these accounts.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful live. The charity currently has no fixed assets.

Debtors
Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments including cash and bank balances

Financial instruments
Unless material, grant commitments due in more than one year are not discounted for the time value of money and as this applies to the figures in these financial statements, effectively the charity has only basic financial instruments which are initially recorded at cost, and subsequently measured at their settlement value.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the Accounts for the year ended 31 December 2024

Fund Accounting

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

Designated funds are available for use in relation to postdoctoral award costs.

There are no restricted funds in the charity.

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.

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 financial instruments.

5 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Trustees' remuneration	300	750

6 Staff costs and emoluments

Salary costs	2024	2023
	£	£
Trustees' Remuneration as detailed in note 7	300	750
Total salaries, wages and related costs	**300**	**750**

The details of remuneration paid to trustees is shown in note 7

Notes to the Accounts for the year ended 31 December 2024

7 Remuneration and payments to Trustees and persons connected with them

	2024	2023
	£	£
Remuneration payable to trustees or connected persons		
Maarten Steenhagen	300	750
Total remuneration	**300**	**750**

BSA website manager Maarten Steenhagen became a Trustee in September 2019, he receives an annual fee of £300 in May each year for website services.

This remuneration is allowed for under the terms of our governing document, as confirmed by Stephen Claus of Brabners in November 2019. In December 2020 the Trustees voted to formally approve the arrangement as set out below.

1. Article 6.3 of the Charity's Articles of Association permit a Trustee or Connected Person to supply services in return for a payment or other material benefit provided that
a.the Trustee concerned enters into a written contract with the Charity;
b.the services are actually required by the Charity, and the Trustees decide that it is in the best interests of the Charity to enter into such a contract;
c.the nature and level of the remuneration is no more than is reasonable in relation to the value of the services; and
d.fewer than half of the Trustees are subject to such a contract in any financial year.

2. Given Maarten's experience and familiarity with the website, he is best-placed to continue to provide the website management services to the Charity. The services are required and the proposed remuneration [£300 per annum] is no more than is reasonable in relation to the value of the services and, in fact, represents a significant discount compared to other providers of the service.

3. Maarten is the only trustee who will be in receipt of payments under a contract under Article 6.3.

8 Debtors

	2024	2023
	£	£
Trade debtors	55,700	57,598
	55,700	**57,598**

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals for grants payable	31,947	43,579
Accruals	1,452	1,398
	33,399	**44,977**

Notes to the Accounts for the year ended 31 December 2024

10 Income and Expenditure account summary

	2024	2023
	£	£
At 1 January 2024	526,217	513,240
Surplus after tax for the year	(2,025)	12,977
At 31 December 2024	**524,192**	**526,217**

11 No related party transactions

There were no transactions with related parties in the year.

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

At 31 December 2024	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Current Assets	511,420	46,171	-	**557,591**
Current Liabilities	(33,399)	-	-	**(33,399)**
	478,021	**46,171**	**-**	**524,192**

At 1 January 2024	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Current Assets	530,527	40,667	-	**571,194**
Current Liabilities	(44,977)	-	-	**(44,977)**
	485,550	**40,667**	**-**	**526,217**

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2023	**Movement in funds in 2024**	**Transfers between funds in 2024**	**Funds carried forward to 2025**
		See Note 14		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	485,550	29,203	**(36,732)**	**478,021**
Designated Revenue Funds	40,667	(31,228)	**36,732**	**46,171**
Total unrestricted and designated funds	**526,217**	**(2,025)**	**-**	**524,192**
Total charity funds	**526,217**	**(2,025)**	**-**	**524,192**

THE BRITISH SOCIETY OF AESTHETICS

Notes to the Accounts for the year ended 31 December 2024

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	194,245	(165,042)	-	**29,203**
Designated Revenue Funds	-	(31,228)	-	**(31,228)**
	194,245	**(196,270)**	**-**	**(2,025)**

15 Details of transfers between funds

The transfers shown in note 13 above are:-	2024	2023
	£	£
To/(from) Unrestricted Revenue Funds	(36,732)	-
To/(from) Designated Revenue Funds	36,732	-
Net transfers	-	-

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 Funds	Postdoctoral award, these funds are held specifically for awarding the winner of the postdoctoral annual award.

17 Ultimate controlling party

The charity is under control of its legal members.
The Company is limited by guarantee and does not have a share capital. In the event of the Company being wound up the members are committed to contributing £1 each. wound up while he or she is a member, or within one year after he or she ceases to be a member.

THE BRITISH SOCIETY OF AESTHETICS

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP

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

18 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	170,307	-	**170,307**	178,235
Admission fees- Exhibitions and galleries	10,403	-	**10,403**	8,017
Membership subscriptions in return for services	5,124	-	**5,124**	5,365
Total Primary purpose and ancillary trading	**185,834**	**-**	**185,834**	**191,617**

19 Total Income from charitable activities

Current year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total income from charitable trading	185,834	-	**185,834**	191,617
Total from charitable activities A2	**185,834**	**-**	**185,834**	**191,617**

All prior period income was unrestricted

20 Investment income

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Bank Interest Receivable	8,411	-	**8,411**	6,682
Total investment income A4	**8,411**	**-**	**8,411**	**6,682**

All prior period income was unrestricted

THE BRITISH SOCIETY OF AESTHETICS

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP

21 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Support costs - administrator		39,859	-	39,859	32,388
Total direct spending	**B2a**	**39,859**	**-**	**39,859**	**32,388**

22 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Grants made to individuals		30,000	-	30,000	28,667
Grants made to organisations		11,888	-	11,888	11,447
Costs relating to the award of grants		12,496	-	12,496	9,870
Total grantmaking costs	**B2c**	**54,384**	**-**	**54,384**	**49,984**

Breakdown of Grants made to organisations

Current Year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
On Seeking a Community of Taste, Warwick	4,000	-	4,000
Key Questions in Meta-Aesthetics, Nottingham	2,730	-	2,730
Podcast and roundtable, UCL (A Hardberd)	2,955	-	2,955
The Slipperiness of Empathy, Cambridge	450	-	450
Aesthetics and the philosophy of gender-based violence	8,000	-	8,000
London Aesthetics Forum - rolling award	2,531	-	2,531
Aesthetics and the Management of Heritage	4,000	-	4,000
Art, Entertainment and Politics BSA Workshop	2,000	-	2,000
The Future of Art	2,096	-	2,096
Warwick Continental Philosophy Conference:	600	-	600
Scottish Aesthetics Forum - new rolling award	3,000	-	3,000
Lost in the Game, Nottingham	(934)	-	(934)
Art, Imagination and Morality, Trinity College Oxford	(100)	-	(100)
Music & Philosophy Study Group Biennial Conference, KCL	(2,526)	-	(2,526)
Art & Aesthetics of Illusion, Goldsmiths	(14)	-	(14)
Synergy: Poetry and Philosophy, Warwick	(12,000)	-	(12,000)
Narratives Now Workshop - Reading	(4,900)	-	(4,900)
	11,888	**-**	**11,888**

THE BRITISH SOCIETY OF AESTHETICS

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
Grants made to individuals		28,667	-	28,667
Grants made to organisations		11,447	-	11,447
Costs relating to the award of grants		9,870	-	9,870
Total grantmaking costs	**B2c**	**49,984**	**-**	**49,984**

Breakdown of Grants made to organisations

Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2023	2023	2023
	£	£	£
Interpersonal Relations Workshop, Birmingham	1,000	-	1,000
Lost in the Game, Nottingham	4,000	-	4,000
Art & Entertainment, Durham/Newcastle	3,935	-	3,935
London Aesthetics Forum - rolling award	5,469	-	5,469
Art, Imagination and Morality, Trinity College Oxford	2,213	-	2,213
100 Years of Solicitude (Richard Wollheim film), St Johns College	4,000	-	4,000
Wales Aesthetics Forum, Cardiff University	2,600	-	2,600
Music & Philosophy Study Group Biennial Conference, KCL	4,000	-	4,000
Postgraduate conference, Kent	(393)	-	(393)
Connections: Aesthetics and Political Epistemology, Liverpool	(3,952)	-	(3,952)
A Conference in Celebration of Peter Lamarque, York	(639)	-	(639)
Vernon Lee (Violet Paget), Cambridge/OU	(455)	-	(455)
Interpersonal Relations, Birmingham	1,000	-	1,000
Aesthetics & Social Epistemology, St Andrews	(908)	-	(908)
Aesthetics of Public Art, KCL	(3)	-	(3)
Synergy: Experimental Film - QMUL	(4,114)	-	(4,114)
Decolonising the Arts, various venues. Now called Postsocialism and Art	(3,200)	-	(3,200)
Aesthetics and Ethics in the Digital Age, Cambridge	(3,106)	-	(3,106)
	11,447	**-**	**11,447**

Grants awarded are provided in full in year of award, the above analysis represents grants awarded in year and reversal of any previous years awards not claimed in full.

THE BRITISH SOCIETY OF AESTHETICS

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP

23 Support costs for charitable activities

Current Year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Administrative overheads				
Publication expenses	45,246	-	**45,246**	**48,474**
Editorial expenses	12,695	-	**12,695**	**17,251**
Conference expenses	40,152	-	**40,152**	**34,813**
Other direct costs	2,182	-	**2,182**	**264**
Support costs before reallocation	**100,275**	-	**100,275**	**100,802**
Total support costs - Current Year	**100,275**	-	**100,275**	**100,802**
				-
The basis of allocation of costs between activities is described under accounting policies				-

24 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Independent Examiner's fees	1,452	-	**1,452**	**1,398**
Trustees' remuneration	300	-	**300**	**750**
Total Governance costs	**1,752**	-	**1,752**	**2,148**

25 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total direct spending	**B2a**	39,859	-	**39,859**	**32,388**
Total grantmaking costs	**B2c**	54,384	-	**54,384**	**49,984**
Total support costs	**B2d**	100,275	-	**100,275**	**100,802**
Total Governance costs	**B2e**	1,752	-	**1,752**	**2,148**
Total charitable expenditure	**B2**	**196,270**	-	**196,270**	**185,322**

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Total direct spending	**B2a**	32,388	-	**32,388**
Total grantmaking costs	**B2c**	49,984	-	**49,984**
Total support costs	**B2d**	100,802	-	**100,802**
Total Governance costs	**B2e**	2,148	-	**2,148**
Total charitable expenditure	**B2**	**185,322**	-	**185,322**

THE BRITISH SOCIETY OF AESTHETICS

England & Wales - Charity number 1129985

Accounts

Company Registration Number - 00869702

The Charity Registration Number is :- 1129985

THE BRITISH SOCIETY OF AESTHETICS

Report and Accounts

31 December 2023

THE BRITISH SOCIETY OF AESTHETICS

Report and accounts for the year ended 31 December 2023

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THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is:- THE BRITISH SOCIETY OF AESTHETICS.

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 1129985.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The *governing document is dated* *25 January 1966*

Amended by special resolutions 6 September 2008 and 27 September 2018, and is a registered charity with the Charity Commission.

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.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

PO Box 271
97 Gatley Road,
Cheadle, SK8 9BU
Telephone 0161 428 3995

Email Address admin@british-aesthetics.org Web address www.british-aesthetics.org

The registered office of the charity for Companies Act purposes is:-

PO Box 271
97 Gatley Road,
Cheadle, SK8 9BU

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2023

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

Name	***Role***	***Appointed***
H Maes	Vice President	16/09/2023
A Clavel-Vazquez		
D Dixon		
S Friend	President	
A Huddleston		
C Mac Cumhaill		
P Paris		
K Simecek		
M Steenhagen		
L Walters	Treasurer	
D Wilson		
M Windsor		

The following persons served as Trustees during the year ended 31 December 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	**Role**	***Appointed***	***Resigned/Retired***
C Abell	Vice President		16/09/2023

Post Holders

P Atencia Linares	BJA Editor		
C Auty	Manager		
A Dickinson	Manager		
H Drummond	Debates in Aesthetics Editor		
C Earley	Debates in Aesthetics Editor	15/09/2023	
S Kiernan	Debates in Aesthetics Editor		15/09/2023
H Maes	BJA Reviews Editor		
D Matravers	BJA Editor		
M Steenhagen	Website Manager		

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2023

Objects and activities of the charity

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

The objectives of the Charity are to promote and encourage study, research, and discussion in aesthetics. The term "aesthetic" refers to all studies of the arts, aesthetic experience, and the principles of criticism, whether from a philosophical, scientific, or other theoretical standpoint, including those of psychology, sociology, anthropology, cultural history and education. Also for the purposes of this article, the term "art" refers to all branches of art.

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

The main activities of the Charity are the publication of The British Journal of Aesthetics (BJA), Debates in Aesthetics (formerly The Postgraduate Journal of Aesthetics), and the BSA newsletter; the organisation of an annual conference; and the awarding of grants for PhD students and early career researchers, events and other activities.

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

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity, especially as regards fees charged for its publications.

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the year.

Grants, awards, prizes
The Postdoctoral Fellowship has now been extended to two years rather than one. The winner of the fifth fellowship, 2023-25, was Christopher Earley for his research project, 'Artistic Exceptionalism and the Normativity of Contemporary Art'. Christopher would be mentored by Dr Vid Simoniti at the University of Liverpool.

Two submission rounds of the Society's small grants scheme were held during 2023 and awards were made to the following:

•Interpersonal Relations Workshop, workshop, Birmingham, £1,000
•Lost in the Game, conference, Nottingham, £4,000
•Art & Entertainment, workshop, Durham/Newcastle, £3,935.10
•Art, Imagination and Morality, conference, Trinity College Oxford, £2,213.50
•100 years of Solicitude, film, £4,000
•Wales Aesthetics Forum pilot, lecture series, Cardiff, £2,600
•Music & Philosophy Study Group Biennial Conference, conference, KCL, £4,000

The BSA Travel Stipends fund travel and accommodation costs for participation in conferences or research visits to other universities on topics in aesthetics and the philosophy of art. During 2023, 22 applications were received, and awards totalling £8,574.54 were made. The Trustees also agreed to extend eligibility to members based in Europe coming to the UK.

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2023

The significant charitable activities undertaken in the year.

Significant activities
Previously, the publishers of the BJA, Oxford University Press, handled individual members' subscriptions on behalf of the Society for many years. Having taken membership back in-house in 2022, the Society was pleased that membership numbers showed a year-on-year rise, and that the new systems are working smoothly.

Annual conference
The highlight of the Society's activities during the year was the 62nd Annual Conference, taking place once again in St Anne's College, Oxford with 76 participants. For the first time, the Society streamed a selection of presentations as part of 'Hybrid Saturday', and 25 people registered to watch.

The conference format included parallel sessions and invited symposia. There were sixteen paper presentations, three keynote presentations, an invited symposium on 'Body Talk: How Appearance Matters in Real and Virtual Worlds', and one other symposium: 'Evolutionary Aesthetics: Comparative and Cognitive Approaches'.

The keynote presenters were Lambert Wiesing (Friedrich Schiller Universität, Jena), with his talk, 'Style and Weltbild. Heinrich Wölfflin, Kurt Schwitters, Joseph Beuys'; and Regina Rini, (York University, Canada) whose topic was 'The Artificial Sublime'.

The conductor Joshua Weilerstein delivered the William Empson Lecture.

The winner of the 3rd New Horizons Award, directed at junior researchers from underrepresented groups in philosophy, was Britt Harrison (York) for her paper, 'Reaction Shots in Stella Dallas: A Case-Study Argument for Philosophy of Art Without Theory'.

The Society was once again able to run its Undergraduate Diversity Initiative (UDI), launched in 2019, which encourages UK undergraduates from under-represented groups to consider further study in the discipline. Five free places were offered to such students to attend the 2023 conference in Oxford.

Annual conference discounts were once again offered to BSA members, including generous postgraduate subsidies. Trustees agreed to offset the carbon emissions of the 2023 annual conference with a £887 payment to Atmosfair.

Communications and publications
In 2023 the Society produced four editions of The British Journal of Aesthetics, published by Oxford University Press. The Editors were Paloma Atencia Linares (UNED) and Derek Matravers (Open University), and the Reviews Editor was Hans Maes (Kent). The Journal continues to attract healthy numbers of high-quality submissions internationally, and to publish reviews of novels, films, exhibitions and performances.

No issues of Debates in Aesthetics were published during 2023, but five articles for the next issue are available to read in advance, with several further issues in preparation and undergoing peer-review. Sarah Kiernan (Birkbeck) has stepped down as Editor, and Harry Drummond (Liverpool) and Christopher Earley (Liverpool) now have the shared Editor role.

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2023

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The board is known as the Trustees Committee and comprises the President, Vice-President and Treasurer of the BSA, and up to nine additional members elected by the membership of the BSA. Other persons with specialist skills may be invited to attend meetings to advise the trustees but do not have any right to vote.

The Officers of the BSA are: the President, the Vice-President and the Treasurer. Officers are appointed in the first instance by the Trustees Committee and their appointment ratified by the members at the next AGM.

Members of the company
Membership of the company is open to any individual who is interested in furthering its purposes, and who, by applying for membership, has indicated his or her agreement to become a member.

Officers and Trustees Committee
During the year to September 2023, the three Officers were Stacie Friend (President), Catharine Abell (Vice-President) and Lee Walters (Treasurer).

In September 2023, Catharine Abell stepped down and Hans Maes was appointed as Vice-President.

There was one vacancy on the Committee this year and two candidates – Adriana Clavel-Vazquez and Filippo Contesi – put themselves forward. Adriana was duly appointed to serve a second term.

The policies and procedures for the induction and training of trustees.

In appointing trustees, the member have regard to the skills required to manage the Charity's affairs, as does the Trustees Committee in appointing the Officers.

New trustees are provided with an induction pack, which contains the Constitution, Bye Laws, and other useful information.

The Charity is in the process of developing and enhancing its induction and training processes.

The charity's organisational structure.

The Trustees Committee administers the Charity and meets as necessary, It currently meets twice each year, including at the society's annual conference. The Officers of the Society sometimes meet additionally, as necessary and the Charity makes use of a number of sub-committees which comprise: Grants, PhD Student, Conference and Essay Prize.

Bankers	HSBC Bank Plc, 120 High Holburn, London, QC1V 7HD

Trustees' Annual Report for the year ended 31 December 2023

Financial review

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	12,977	15,310
Unrestricted Revenue Funds available for the general purposes of the charity	421,010	472,573
Designated Revenue Funds	40,667	40,667
Total Unrestricted Funds	**461,677**	**513,240**
Total Funds	461,677	513,240

Financial review of the position at the reporting date, 31 December 2023 .

Overview

The Charity had a surplus on unrestricted funds, before transfers, for the year of £12,977, (2022 £15,310).

During the year, the trustees designated £33,000 (£30,000 and an additional £3,000 geographical allowance) for the postdoctoral award, which has now been extended to two years, 2023-2025.

Policies on reserves.

The free reserves at December 31 2023 (unrestricted funds not invested in fixed assets or otherwise designated) stood at £461,677 (2022 £513,240). The Trustees have previously agreed to set a target of reducing minimum reserves from current levels to £250,000, over three years. The reserves policy is reviewed annually.

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.

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2023

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

During 2024, the Charity has continued the publication of The British Journal of Aesthetics, and the online journal Debates in Aesthetics.

The Trustees are aware that Open Access will continue to have implications for the BJA and for the Society's revenue in the short to medium term, and continue to discuss its impact with OUP. In the light of OA context, the Editors are following OUP's recommendation to publish more papers per volume and they also successfully publish regular special issues to increase the number of articles. The Trustees are seeking financial advice on income growth from investment to cushion the Society in the longer term. In the short to medium term, some reductions in the number and value of awards are being considered.

The 63rd BSA Annual Conference is due to be held at St Anne's College, Oxford, 6-8 September 2024. We plan to have a hybrid Saturday for delegates to attend online, for the second year in a row.

The winner of the 2024 Essay Prize is Jeremy Page (Uppsala University) for his essay, 'Artistic Honesty'. Jeremy receives £1,500, plus travel subsidy to attend the annual conference, where he will present his paper.

The winner of the fourth New Horizons Award is Joseph Kassman-Tod (Berkeley University of California), for his annual conference submission, 'The 'Poetic' Quality of Art Criticism'. Joseph receives £500 plus up to £1,000 travel subsidy to attend the annual conference, where he will present his paper.

Looking ahead, the Society intends to:

•Continue publication of the journals
•Continue to make funding available to a range of projects and activities
•Continue to support postgraduate students and early-career researchers in both the UK and Europe through travel awards
•Look into extending other awards to members based in Europe
•Continue to offer a postdoctoral award if funds permit
•Hold an annual conference with generous subsidies for postgraduates and BSA members
•Hold biennial essay competitions, the next one being in 2026
•Continue to offer the UDI and the New Horizons Award

Details of The Independent Examiner

Eric Langer BSc FCA

Independent Examiner

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2023

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, 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, the Companies Act 2006 and charity law require the Board of Trustees 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 Board is 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 the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2023

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 23.

The financial statements have been prepared implementing 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), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 21 August 2024.

L Walters
Director and Trustee

THE BRITISH SOCIETY OF AESTHETICS

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2023

I report to the Trustees on my examination of the financial statements of the charitable company for the year end 31 December 2023.

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

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

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

Independent examiner's statement

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:

1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or

4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Signed:-

Eric Langer BSc FCA
Chartered Accountant

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on

THE BRITISH SOCIETY OF AESTHETICS - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income & Endowments from:					
Charitable activities	A2	191,617	-	**191,617**	202,128
Investments	A4	6,682	-	**6,682**	823
Total income	**A**	**198,299**	**-**	**198,299**	**202,951**
Expenditure on:					
Charitable activities	B2	185,322	-	**185,322**	187,641
Total expenditure	**B**	**185,322**	**-**	**185,322**	**187,641**
Net income for the year		**12,977**	**-**	**12,977**	**15,310**
Net income after transfers	**A-B-C**	**12,977**	**-**	**12,977**	**15,310**
Net movement in funds		**12,977**	**-**	**12,977**	**15,310**
Reconciliation of funds:-	**E**				
Total funds brought forward		513,240	-	**513,240**	497,931
Total funds carried forward		**526,217**	**-**	**526,217**	**513,241**

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 BRITISH SOCIETY OF AESTHETICS - Statement of Financial Activities for the year ended 31 December 2023

All activities derive from continuing operations

The notes attached on pages 15 to 23 form an integral part of these accounts.

THE BRITISH SOCIETY OF AESTHETICS - Resources applied in the year ended 31 December 2023:-

	2023	2022
	£	£
Funds generated in the year as detailed in the SOFA	12,977	15,310
Net resources available to fund charitable activities	**12,977**	**15,310**

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Last year Total Funds 2022
	£	£	£	£
Accumulated funds brought forward	513,240	-	513,240	497,931
Recognised gains and losses before transfers	12,977	-	12,977	15,310
	526,217	**-**	***526,217***	**513,241**
Closing revenue funds	**526,217**	**-**	**526,217**	**513,241**

Designated revenue funds included within the unrestricted funds above

	Total Funds 2023	Last year Total Funds 2022
	£	£
At 1 January	40,667	36,667
Transfer (to)/from revenue accumulated funds	-	4,000
At 31 December	40,667	40,667

The purposes for which these funds have been designated are described in Note 16 to the accounts.

THE BRITISH SOCIETY OF AESTHETICS - Statement of Financial Activities for the year ended 31 December 2023

Summary of funds	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	485,550	-	**485,550**	472,574
Revenue designated funds	40,667	-	**40,667**	40,667
Total funds	**526,217**	**-**	**526,217**	**513,241**

THE BRITISH SOCIETY OF AESTHETICS

Income and Expenditure Account for the year ended 31 December 2023 as required by the Companies Act 2006

	2023 £	2022 £
Income		
Income from operations	191,617	202,128
Investment income		
Interest receivable	6,682	823
Gross income in the year before exceptional items	**198,299**	**202,951**
Gross income in the year including exceptional items	**198,299**	**202,951**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	183,924	186,009
Governance costs	1,398	1,632
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**185,322**	**187,641**
Net income before tax in the financial year	**12,977**	**15,310**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**12,977**	**15,310**
Retained surplus for the financial year	**12,977**	**15,310**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 23 form an integral part of these accounts.

THE BRITISH SOCIETY OF AESTHETICS - Balance Sheet as at 31 December 2023

	Note	SORP Ref		2023 £		2022 £
Current assets		B				
Debtors	8	B2	57,598		55,112	
Cash at bank and in hand		B4	513,596		537,585	
Total current assets			571,194		592,697	
Creditors: amounts falling due within one year	9	C1	(44,977)		(79,457)	
Net current assets				526,217		513,240
The total net assets of the charity				**526,217**		**513,240**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds				-		-
Unrestricted Funds						
Unrestricted Revenue Funds	13	D3	485,550		537,113	
				485,550		537,113
Designated Funds						
Designated Revenue Funds	13	D3	40,667		40,667	
				40,667		40,667
Total charity funds				**526,217**		**513,240**

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 directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

L Walters
Trustee
Approved by the board of trustees on 6 September 2024

THE BRITISH SOCIETY OF AESTHETICS

Notes to the Accounts for the year ended 31 December 2023

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 applicable in the UK and Republic of Ireland (FRS 102) 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 (FRS 102), Charities SORP (FRS102), as amended by Update Bulletin 1.

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to Charities SORP (FRS 102) in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following Charities SORP (FRS102) instead of Charities SORP (FRSSE) to the extent necessary to give a true and fair view in the circumstances.

Going Concern

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.

Risks and future assumptions

The charity is a public benefit entity.

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Policies relating to categories of income and income recognition.

Nature of income

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particular types of income.

Accounting for deferred income and income received in advance

Income is only deferred and included in creditors when: the income relates to a future accounting period; a sales invoice has been raised ahead of the work being carried out Ans there is no contractual entitlement to the income until the work has been done; or not all the terms and conditions of grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded.

Notes to the Accounts for the year ended 31 December 2023

Membership subscriptions

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.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Charitable activities - Costs of undertaking the work of the charity.

Grants awarded - Grants and educational bursaries are recognised in full in the year they are awarded, including amounts to be paid in future periods. Liabilities are included in creditors due in one year or more than one year as appropriate. Unless material, commitments due in more than one year are not discounted for the time value of money, and this applies to the figures in these financial statements.

The charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT where charged.

Allocation of support costs
Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include back office functions, staff costs and professional fees and are allocated wholly to the charitable activities in these accounts.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful live. The charity currently has no fixed assets.

Debtors
Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments including cash and bank balances

Financial instruments
Unless material, grant commitments due in more than one year are not discounted for the time value of money and as this applies to the figures in these financial statements, effectively the charity has only basic financial instruments which are initially recorded at cost, and subsequently measured at their settlement value.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the Accounts for the year ended 31 December 2023

Fund Accounting

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

Designated funds are available for use in relation to postdoctoral award costs.

There are no restricted funds in the charity.

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.

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 financial instruments.

5 Net surplus before tax in the financial year

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Trustees' remuneration	-	300

6 Staff costs and emoluments

Salary costs	2023	2022
	£	£
Trustees' Remuneration as detailed in note 7	-	300
Total salaries, wages and related costs	-	300

The details of remuneration paid to trustees is shown in note 7

Notes to the Accounts for the year ended 31 December 2023

7 Remuneration and payments to Trustees and persons connected with them

	2023	2022
	£	£
Remuneration payable to trustees or connected persons		
Maarten Steenhagen	300	300
Total remuneration	**-**	**300**

BSA website manager Maarten Steenhagen became a Trustee in September 2019, he receives an annual fee of £300 in May each year for website services.

This remuneration is allowed for under the terms of our governing document, as confirmed by Stephen Claus of Brabners in November 2019. In December 2020 the Trustees voted to formally approve the arrangement as set out below.

1. Article 6.3 of the Charity's Articles of Association permit a Trustee or Connected Person to supply services in return for a payment or other material benefit provided that
a.the Trustee concerned enters into a written contract with the Charity;
b.the services are actually required by the Charity, and the Trustees decide that it is in the best interests of the Charity to enter into such a contract;
c.the nature and level of the remuneration is no more than is reasonable in relation to the value of the services; and
d.fewer than half of the Trustees are subject to such a contract in any financial year.

2. Given Maarten's experience and familiarity with the website, he is best-placed to continue to provide the website management services to the Charity. The services are required and the proposed remuneration [£300 per annum] is no more than is reasonable in relation to the value of the services and, in fact, represents a significant discount compared to other providers of the service.

3. Maarten is the only trustee who will be in receipt of payments under a contract under Article 6.3.

8 Debtors

	2023	2022
	£	£
Trade debtors	57,598	55,112
	57,598	**55,112**

9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals for grants payable	43,579	78,125
Accruals	1,398	1,332
Other creditors	-	-
	44,977	**79,457**

Notes to the Accounts for the year ended 31 December 2023

10 Income and Expenditure account summary

	2023	2022
	£	£
At 1 January 2023	513,241	497,931
Surplus after tax for the year	12,977	15,310
At 31 December 2023	**526,218**	**513,241**

11 No related party transactions

There were no transactions with related parties in the year.

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

At 31 December 2023	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Current Assets	534,527	36,667	-	**571,194**
Current Liabilities	(44,977)	-	-	**(44,977)**
	489,550	**36,667**	**-**	**526,217**

At 1 January 2023	***Unrestricted funds***	***Designated funds***	***Restricted funds***	***Total Funds***
	£	£	£	£
Current Assets	552,030	40,667	-	**592,697**
Current Liabilities	(79,457)	-	-	**(79,457)**
	472,573	**40,667**	**-**	**513,240**

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2022	**Movement in funds in 2023**	**Transfers between funds in 2023**	**Funds carried forward to 2024**
		See Note 14		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	472,573	12,977	-	**485,550**
Designated Revenue Funds	40,667	-	-	**40,667**
Total unrestricted and designated funds	**513,240**	**12,977**	**-**	**526,217**
Total charity funds	**513,240**	**12,977**	**-**	**526,217**

THE BRITISH SOCIETY OF AESTHETICS

Notes to the Accounts for the year ended 31 December 2023

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	198,299	(185,322)	-	12,977
	198,299	**(185,322)**	**-**	**12,977**

15 Details of transfers between funds in

The transfers shown in note 13 above are:-	2023	2022
	£	£
To/(from) Unrestricted Revenue Funds	-	(14,333)
To/(from) Designated Revenue Funds	-	14,333
Net transfers	-	-

16 The purposes for which the funds as

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 Funds	Postdoctoral award, these funds are held specifically for awarding the winner of the postdoctoral annual award.

17 Ultimate controlling party

The charity is under control of its legal members.
The Company is limited by guarantee and does not have a share capital. In the event of the Company being wound up the members are committed to contributing £1 each. wound up while he or she is a member, or within one year after he or she ceases to be a member.

THE BRITISH SOCIETY OF AESTHETICS

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

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

18 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total funds 2022 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	178,235	-	**178,235**	186,942
Admission fees- Exhibitions and galleries	8,017	-	**8,017**	9,912
Membership subscriptions in return for services	5,365	-	**5,365**	5,274
Total Primary purpose and ancillary trading	**191,617**	**-**	**191,617**	**202,128**

19 Total Income from charitable activities

Current year	*Current year* Unrestricted Funds 2023 £	*Current year* Restricted Funds 2023 £	*Current year* Total Funds 2023 £	*Prior Year* Total Funds 2022 £
Total income from charitable trading	191,617	-	**191,617**	202,128
Total from charitable activities **A2**	**191,617**	**-**	**191,617**	**202,128**

20 Investment income

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable	6,682	-	**6,682**	823
Total investment income **A4**	**6,682**	**-**	**6,682**	**823**

THE BRITISH SOCIETY OF AESTHETICS

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

21 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Travel and Subsistence - Charitable Activities		-	-	-	-
Support costs - administrator		33,138	-	33,138	34,466
Total direct spending	**B2a**	**33,138**	**-**	**33,138**	**34,466**

22 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Grants made to organisations		11,447	-	11,447	27,090
Costs relating to the award of grants		9,870	-	9,870	6,754
Total grantmaking costs	**B2c**	**21,317**	**-**	**21,317**	**33,844**

Details of the grants awarded in the year can be found within the Trustees Annual Report.

23 Support costs for charitable activities

Current Year	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Administrative overheads				
Publication expenses	48,474	-	48,474	54,574
Editorial expenses	17,251	-	17,251	12,785
Conference expenses	34,813	-	34,813	23,697
Other direct costs	28,931	-	28,931	25,500
Donations made	-	-	-	1,143
Support costs before reallocation	**129,469**	**-**	**129,469**	**117,699**
Total support costs - Current Year	**129,469**	**-**	**129,469**	**117,699**

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

All the expenditure in the prior year was unrestricted.

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

THE BRITISH SOCIETY OF AESTHETICS

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

24 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	1,398	-	1,398	1,332
Trustees' remuneration	-	-	-	300
Total Governance costs	**1,398**	**-**	**1,398**	**1,632**

All the expenditure in the prior year was unrestricted.

25 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	**B2a**	33,138	-	**33,138**	**34,466**
Total grantmaking costs	**B2c**	21,317	-	**21,317**	**33,844**
Total support costs	**B2d**	129,469	-	**129,469**	**117,699**
Total Governance costs	**B2e**	1,398	-	**1,398**	**1,632**
Total charitable expenditure	**B2**	**185,322**	**-**	**185,322**	**187,641**

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2022	2022	2022
		£	£	£
Total direct spending	**B2a**	34,466	-	**34,466**
Total grantmaking costs	**B2c**	33,844	-	**33,844**
Total support costs	**B2d**	117,699	-	**117,699**
Total Governance costs	**B2e**	1,632	-	**1,632**
Total charitable expenditure	**B2**	**187,641**	**-**	**187,641**

THE BRITISH SOCIETY OF AESTHETICS

England & Wales - Charity number 1129985

Accounts

Company Registration Number - 00869702

The Charity Registration Number is :- 1129985

THE BRITISH SOCIETY OF AESTHETICS

Report and Accounts

31 December 2022

THE BRITISH SOCIETY OF AESTHETICS

Report and accounts for the year ended 31 December 2022

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THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is:- THE BRITISH SOCIETY OF AESTHETICS.

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 1129985.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 25 January 1966

Amended by special resolutions 6 September 2008 and 27 September 2018, and is a registered charity with the Charity Commission.

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.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2022

The principal operating address, telephone number, email and web addresses of the charity are:-

PO Box 271
97 Gatley Road,
Cheadle, SK8 9BU
Telephone 0161 428 3995

Email Address admin@british-aesthetics.org Web address www.british-aesthetics.org

The registered office of the charity for Companies Act purposes is:-

PO Box 271
97 Gatley Road,
Cheadle, SK8 9BU

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

Name	***Role***	***Appointed***
C Abell	Vice President	
E Caddick Bourne		
A Clavel-Vazquez		
D Dixon		10/09/2022
S Friend	President	
A Huddleston		
C Mac Cumhaill		10/09/2022
P Paris		
K Simecek		
M Steenhagen		
L Walters	Treasurer	
D Wilson		10/09/2022
M Windsor		10/09/2022

The following persons served as Trustees during the year ended 31 December 2022 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	**Role**	***Appointed***	***Resigned/Retired***
E Caddick Bourne			10/09/2022
J Grant			10/09/2022
L Hanson			10/09/2022
R McGregor			06/01/2022

Post Holders

C Anscomb	Debates in Aesthetics Editor		31/12/2022
P Atencia Linares	BJA Editor		
C Auty	Manager		
A Dickinson	Manager	27/07/2022	
H Drummond	Debates in Aesthetics Editor	13/06/2022	
S Kieman	Debates in Aesthetics Editor		
H Maes	BJA Reviews Editor		
D Matravers	BJA Editor		
M Steenhagen	Website Manager		

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2022

Objects and activities of the charity

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

The objectives of the Charity are to promote and encourage study, research, and discussion in aesthetics. The term "aesthetic" refers to all studies of the arts, aesthetic experience, and the principles of criticism, whether from a philosophical, scientific, or other theoretical standpoint, including those of psychology, sociology, anthropology, cultural history and education. Also for the purposes of this article, the term "art" refers to all branches of art.

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

The main activities of the Charity are the publication of The British Journal of Aesthetics (BJA), Debates in Aesthetics (formerly The Postgraduate Journal of Aesthetics), and the BSA newsletter; the organisation of an annual conference; and the awarding of grants for PhD students and early career researchers, events and other activities.

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

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity, especially as regards fees charged for its publications.

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the year.

Grants, awards, prizes
The winner of the fourth Postdoctoral Fellowship, 2022-2023, was Vanessa Brassey for her research project, ‘Time for Beauty’. Vanessa would be mentored by Sacha Golob at King’s College London.

The winner of the 2022 biennial BSA Essay Prize competition was Zoe Walker (University of Cambridge) for her paper, ‘A Sensibility of Humour’, which the author presented at the September 2022 annual conference. Zoe received £1,500 plus full conference subsidy and travel.

Applications for small grants and conference awards, which had been paused during 2021 until the prospects for holding events in-person were clearer, were re-opened in 2022.

During 2022 the Society circulated a call for the BSA Connections Conference award, worth up to £12,000. The Connections series aims to enhance the dialogue between aesthetics and other areas of philosophy.

We received three Connections proposals and awarded £11,663 to the ‘Aesthetics and Political Epistemology’ conference (Liverpool) organised by Vid Simoniti, Katherine Furman and Robin McKenna. This is planned for 19-21 June 2023.

Following a call for proposals for the 8th BSA Postgraduate Conference, an award of £5,000 was made to Kent for, ‘Aesthetics & The Body’, to be held in May 2023.

Two submission rounds of the Society’s small grants scheme were held during 2022 and awards were made to the following:

•Time for Beauty, workshop/film, £4,000
•Vernon Lee (Violet Paget) conference, Open/Cambridge, £3,993
•Interpersonal Relations: Ethics, Aesthetics, and Phenomenology, Birmingham, £1,000
•Philosophy & Comedy conference, Kent, £3,700
•Aesthetics & Social Epistemology conference, St Andrews, £3,997
•Diversity Reading List Blueprints, £2,100
•Aesthetics of Public Art workshop, KCL, £962
•A Conference in Celebration of Peter Lamarque, York, £3,354

The BSA Travel Stipends fund travel and accommodation costs for participation in conferences or research visits to other universities on topics in aesthetics and the philosophy of art. During 2022, 13 applications were received, and awards totalling £6,301.50 were made.

The Trustees continue to adopt the Good Practice Guidelines for learned societies proposed by the BPA and Society for Women in Philosophy, and the BPA Environmental Travel Policy. These are incorporated into grant applications and conference organisation.

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2022

The significant charitable activities undertaken in the year.

Significant activities
The publishers of the BJA, Oxford University Press, handled individual members' subscriptions on behalf of the Society for many years. In 2022 it was agreed to take membership back in-house and to create new membership systems in order to administer this.

Annual conference
The highlight of the Society's activities during the year was the 61st Annual Conference. As Covid-19 restrictions had now been lifted, it was held in-person at St Anne's College, Oxford, and attracted 81 participants.

The conference format included parallel sessions and invited symposia. There were fourteen paper presentations, three keynote presentations, an invited symposium on 'Art and Social Justice', and four other symposia: 'Expression of Emotion in the Visual Arts', 'On the Art of Grief' and 'New Challenges to the Fiction-Nonfiction Distinction'.

The keynote presenters were Michael Brady (Glasgow) with his talk, 'Suffering and Art', and Rachel Zuckert (Northwestern University), whose topic was 'Adam Smith on Aesthetic Imagination and Scientific Inquiry'.

The poet Denise Riley delivered the William Empson Lecture, 'Thought is Made in the Mouth'.

The 2022 BSA Essay Prize winner Zoe Walker (Cambridge), delivered her essay, 'A Sensibility of Humour'. The winner of the 2nd New Horizons Award, directed at junior researchers from underrepresented groups in philosophy, was Miguel Dos Santos (Uppsala) for his paper, 'Duchamp's Paradox'.
The Society was once again able to run its Undergraduate Diversity Initiative (UDI), launched in 2019, which encourages UK undergraduates from under-represented groups to consider further study in the discipline. Eight free places were offered to such students to attend the 2022 conference in Oxford.

Annual conference discounts were once again offered to BSA members, including generous postgraduate subsidies. Trustees agreed to offset the carbon emissions of the 2022 annual conference with a £1,143.27 payment to Atmosfair.

Communications and publications
In 2022 the Society produced four editions of The British Journal of Aesthetics, published by Oxford University Press. The Editors were Paloma Atencia-Linares (UNED) and Derek Matravers (Open University), and the Reviews Editor was Hans Maes (Kent). The Journal continues to attract healthy numbers of high-quality submissions internationally, and to publish reviews of novels, films, exhibitions, and performances.

One issue of Debates in Aesthetics was published during 2022, with several further issues in preparation and undergoing peer-review. The Editors, Claire Anscomb (Kent) and Sarah Kiernan (Birkbeck), were pleased to appoint Harry Drummond (Liverpool) as incoming Editor in June. Harry would shadow the outgoing Editor, Claire, until the end of the year, before joining Sarah in the shared Editor role.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The board is known as the Trustees Committee and comprises the President, Vice-President and Treasurer of the BSA, and up to nine additional members elected by the membership of the BSA. Other persons with specialist skills may be invited to attend meetings to advise the trustees but do not have any right to vote.

The Officers of the BSA are: the President, the Vice-President and the Treasurer. Officers are appointed in the first instance by the Trustees Committee and their appointment ratified by the members at the next AGM.

Members of the company
Membership of the company is open to any individual who is interested in furthering its purposes, and who, by applying for membership, has indicated his or her agreement to become a member.

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2022

Officers and Trustees Committee
During the year to September 2022, the three Officers were Stacie Friend (President), Catharine Abell (Vice-President) and Lee Walters (Treasurer).

There were five vacancies on the Committee this year and five candidates put themselves forward. Daisy Dixon, Clare Mac Cumhaill, Dawn Wilson and Mark Windsor were duly elected as new Trustees, whilst Maarten Steenhagen was re-elected for a second term.

The policies and procedures for the induction and training of trustees.

In appointing trustees, the member have regard to the skills required to manage the Charity's affairs, as does the Trustees Committee in appointing the Officers.

New trustees are provided with an induction pack, which contains the Constitution, Bye Laws, and other useful information.

The Charity is in the process of developing and enhancing its induction and training processes.

The charity's organisational structure.

The Trustees Committee administers the Charity and meets as necessary, It currently meets twice each year, including at the society's annual conference. The Officers of the Society sometimes meet additionally, as necessary and the Charity makes use of a number of sub-committees which comprise: Grants, PhD Student, Conference and Essay Prize.

Bankers	HSBC Bank Plc, 120 High Holburn, London, QC1V 7HD

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	15,309	79,849
Unrestricted Revenue Funds available for the general purposes of the charity	472,573	461,264
Designated Revenue Funds	40,667	36,667
Total Unrestricted Funds	**513,240**	**497,931**
Total Funds	513,240	497,931

Financial review of the position at the reporting date, 31 December 2022 .

Overview

The Charity had a surplus on unrestricted funds, before transfers, for the year of £15,309, (2021 £79,849).

In the year the Charity made awards to in respect of postgraduate travel stipends of £6,254 (2021 - £43) and other awards of £27,090 (2021 - £9,481).

During the year, the trustees designated £28,000 (£25,000 and an additional £3,000 geographical allowance) for a fifth one-year postdoctoral award, 2022-23.

Policies on reserves.

The free reserves at December 31 2022 (unrestricted funds not invested in fixed assets or otherwise designated) stood at £513,240 (2021 £497,931). The Trustees have previously agreed to set a target of reducing minimum reserves from current levels to £250,000, over three years. The reserves policy is reviewed annually.

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.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

During 2023, the Charity has continued the publication of The British Journal of Aesthetics, and the online journal Debates in Aesthetics.

The Trustees are aware that Open Access will continue to have implications for the BJA and for the Society's revenue in the short to medium term and continue to discuss its impact with OUP. In the light of OA context, the Editors are following OUP's recommendation to publish more papers per volume, and they also successfully publish regular special issues to increase the number of articles. The Trustees are seeking financial advice on income growth from investment to cushion the Society in the longer term. In the short to medium term, some reductions in the number and value of awards are being considered.

The 62nd BSA Annual Conference is due to be held at St Anne's College, Oxford, 15-17 September 2023. We plan to have a hybrid Saturday for delegates to attend online.

The winner of the third New Horizons Award is Britt Harrison, York, for her 2023 annual conference submission, 'Reaction Shots in Stella Dallas: A Case-Study Argument for Philosophy of Art Without Theory'. Britt receives £1,000 plus full conference subsidy and travel and will present the paper at the annual conference.

During 2023 the Society has reviewed the amount and duration of its Postdoctoral Award, and decided to offer a larger award, over two years, for 2023-25. The winner of the fifth Postdoctoral Fellowship, (2023-25), is Christopher Earley for his research proposal, 'Artistic Exceptionalism and the Normativity of Contemporary Art'. Christopher will be mentored by Vid Simoniti at the University of Liverpool.

During the summer of 2023 the Society plans to coordinate another Virtual Summer Aesthetics Festival with the ASA and the Aesthetics Research Group at Kent.

Looking ahead, the Society intends to:

•Continue publication of the journals
•Continue to make funding available to a range of projects and activities
•Continue to support postgraduate students and early-career researchers through travel awards
•Continue to offer a postdoctoral award if funds permit
•Hold an annual conference with generous subsidies for postgraduates and BSA members
•Hold biennial essay competitions, the next one being in 2024
•Continue to offer the UDI and the New Horizons Award
•Pilot a bi-monthly newsletter in digital format for members and supporters

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2022

Details of The Independent Examiner

Eric Langer BSc FCA

Independent Examiner

8-10 Gatley Road
Cheadle

Cheshire
SK8 1PY

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, 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, the Companies Act 2006 and charity law require the Board of Trustees 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 Board is 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 the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2022

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 22.

The financial statements have been prepared implementing 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), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 0 January 1900.

L Walters
Director and Trustee

THE BRITISH SOCIETY OF AESTHETICS

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2022

I report to the Trustees on my examination of the financial statements of the charitable company for the year end 31 December 2022.

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

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

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

Independent examiner's statement

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:

1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or

4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Signed:-

Eric Langer BSc FCA
Chartered Accountant

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on

THE BRITISH SOCIETY OF AESTHETICS - Statement of Financial Activities for the year ended 31 December 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Charitable activities	A2	202,127	-	**202,127**	196,740
Investments	A4	823	-	**823**	41
Total income	**A**	**202,950**	**-**	**202,950**	**196,781**
Expenditure on:					
Charitable activities	B2	187,641	-	**187,641**	116,932
Total expenditure	**B**	**187,641**	**-**	**187,641**	**116,932**
Net income for the year		**15,309**	**-**	**15,309**	**79,849**
Net income after transfers	**A-B-C**	**15,309**	**-**	**15,309**	**79,849**
Net movement in funds		**15,309**	**-**	**15,309**	**79,849**
Reconciliation of funds:-	**E**				
Total funds brought forward		497,931	-	**497,931**	418,082
Total funds carried forward		**513,240**	**-**	**513,240**	**497,931**

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 BRITISH SOCIETY OF AESTHETICS - Statement of Financial Activities for the year ended 31 December 2022

All activities derive from continuing operations

The notes attached on pages 14 to 22 form an integral part of these accounts.

THE BRITISH SOCIETY OF AESTHETICS - Resources applied in the year ended 31 December 2022:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	15,309	79,849
Net resources available to fund charitable activities	**15,309**	**79,849**

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	497,931	-	497,931	**418,082**
Recognised gains and losses before transfers	15,309	-	15,309	79,849
	513,240	**-**	**513,240**	**497,931**
Closing revenue funds	**513,240**	**-**	**513,240**	**497,931**

Designated revenue funds included within the unrestricted funds above

	Total Funds 2022 £	Last year Total Funds 2021 £
At 1 January	36,667	34,250
Transfer (to)/from revenue accumulated funds	4,000	2,417
At 31 December	40,667	36,667

The purposes for which these funds have been designated are described in Note 16 to the accounts.

THE BRITISH SOCIETY OF AESTHETICS - Statement of Financial Activities for the year ended 31 December 2022

Summary of funds	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	472,573	-	**472,573**	461,264
Revenue designated funds	40,667	-	**40,667**	36,667
Total funds	**513,240**	**-**	**513,240**	**497,931**

THE BRITISH SOCIETY OF AESTHETICS

Income and Expenditure Account for the year ended 31 December 2022 as required by the Companies Act 2006

	2022 £	2021 £
Income		
Income from operations	202,127	196,740
Investment income		
Interest receivable	823	41
Gross income in the year before exceptional items	**202,950**	**196,781**
Gross income in the year including exceptional items	**202,950**	**196,781**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	186,009	115,372
Governance costs	1,632	1,560
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**187,641**	**116,932**
Net income before tax in the financial year	**15,309**	**79,849**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**15,309**	**79,849**
Retained surplus for the financial year	**15,309**	**79,849**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 22 form an integral part of these accounts.

THE BRITISH SOCIETY OF AESTHETICS - Balance Sheet as at 31 December 2022

	Note	SORP Ref		2022 £		2021 £
Current assets		B				
Debtors	8	B2	55,112		62,764	
Cash at bank and in hand		B4	537,585		521,959	
Total current assets			592,697		584,723	
Creditors: amounts falling due within one year	9	C1	(79,457)		(86,792)	
Net current assets				513,240		497,931
The total net assets of the charity				**513,240**		**497,931**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds				-		-
Unrestricted Funds						
Unrestricted Revenue Funds	13	D3	472,573		461,264	
				472,573		461,264
Designated Funds						
Designated Revenue Funds	13	D3	40,667		36,667	
				40,667		36,667
Total charity funds				**513,240**		**497,931**

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 directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

L Walters
Trustee
Approved by the board of trustees on 0 January 1900

THE BRITISH SOCIETY OF AESTHETICS

Notes to the Accounts for the year ended 31 December 2022

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 applicable in the UK and Republic of Ireland (FRS 102) 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 (FRS 102), Charities SORP (FRS102), as amended by Update Bulletin 1.

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to Charities SORP (FRS 102) in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following Charities SORP (FRS102) instead of Charities SORP (FRSSE) to the extent necessary to give a true and fair view in the circumstances.

Going Concern

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.

Risks and future assumptions

The charity is a public benefit entity.

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Policies relating to categories of income and income recognition.

Nature of income

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particular types of income.

Accounting for deferred income and income received in advance

Income is only deferred and included in creditors when: the income relates to a future accounting period; a sales invoice has been raised ahead of the work being carried out Ans there is no contractual entitlement to the income until the work has been done; or not all the terms and conditions of grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded.

Notes to the Accounts for the year ended 31 December 2022

Membership subscriptions

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.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Charitable activities - Costs of undertaking the work of the charity.

Grants awarded - Grants and educational bursaries are recognised in full in the year they are awarded, including amounts to be paid in future periods. Liabilities are included in creditors due in one year or more than one year as appropriate. Unless material, commitments due in more than one year are not discounted for the time value of money, and this applies to the figures in these financial statements.

The charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT where charged.

Allocation of support costs
Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include back office functions, staff costs and professional fees and are allocated wholly to the charitable activities in these accounts.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful live. The charity currently has no fixed assets.

Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments including cash and bank balances

Financial instruments
Unless material, grant commitments due in more than one year are not discounted for the time value of money and as this applies to the figures in these financial statements, effectively the charity has only basic financial instruments which are initially recorded at cost, and subsequently measured at their settlement value.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

THE BRITISH SOCIETY OF AESTHETICS

Notes to the Accounts for the year ended 31 December 2022

Fund Accounting

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

Designated funds are available for use in relation to postdoctoral award costs.

There are no restricted funds in the charity.

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.

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 financial instruments.

5 Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Trustees' remuneration	300	300

6 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Trustees' Remuneration as detailed in note 7	300	300
Total salaries, wages and related costs	**300**	**300**

The details of remuneration paid to trustees is shown in note 7

Notes to the Accounts for the year ended 31 December 2022

7 Remuneration and payments to Trustees and persons connected with them

	2022	2021
	£	£
Remuneration payable to trustees or connected persons		
Maarten Steenhagen	300	300
Total remuneration	**300**	**300**

BSA website manager Maarten Steenhagen became a Trustee in September 2019, he receives an annual fee of £300 in May each year for website services.

This remuneration is allowed for under the terms of our governing document, as confirmed by Stephen Claus of Brabners in November 2019. In December 2020 the Trustees voted to formally approve the arrangement as set out below.

1. Article 6.3 of the Charity's Articles of Association permit a Trustee or Connected Person to supply services in return for a payment or other material benefit provided that
a.the Trustee concerned enters into a written contract with the Charity;
b.the services are actually required by the Charity, and the Trustees decide that it is in the best interests of the Charity to enter into such a contract;
c.the nature and level of the remuneration is no more than is reasonable in relation to the value of the services; and
d.fewer than half of the Trustees are subject to such a contract in any financial year.

2. Given Maarten's experience and familiarity with the website, he is best-placed to continue to provide the website management services to the Charity. The services are required and the proposed remuneration [£300 per annum] is no more than is reasonable in relation to the value of the services and, in fact, represents a significant discount compared to other providers of the service.

3. Maarten is the only trustee who will be in receipt of payments under a contract under Article 6.3.

8 Debtors

	2022	2021
	£	£
Trade debtors	55,112	62,764
	55,112	**62,764**

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals for grants payable	78,125	78,862
Accruals	1,332	1,260
Other creditors	-	6,670
	79,457	**86,792**

THE BRITISH SOCIETY OF AESTHETICS

Notes to the Accounts for the year ended 31 December 2022

10 Income and Expenditure account summary

	2022	2021
	£	£
At 1 January 2022	497,931	418,082
Surplus after tax for the year	15,309	79,849
At 31 December 2022	**513,240**	**497,931**

11 No related party transactions

There were no transactions with related parties in the year.

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

At 31 December 2022	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Current Assets	556,030	36,667	-	**592,697**
Current Liabilities	(79,457)	-	-	**(79,457)**
	476,573	**36,667**	**-**	**513,240**

At 1 January 2022	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Current Assets	548,056	36,667	-	**584,723**
Current Liabilities	(86,792)	-	-	**(86,792)**
	461,264	**36,667**	**-**	**497,931**

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2021	**Movement in funds in 2022**	**Transfers between funds in 2022**	**Funds carried forward to 2023**
		See Note 14		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	461,264	15,309	**(4,000)**	**472,573**
Designated Revenue Funds	36,667	-	**4,000**	**40,667**
Total unrestricted and designated funds	**497,931**	**15,309**	**-**	**513,240**
Total charity funds	**497,931**	**15,309**	**-**	**513,240**

THE BRITISH SOCIETY OF AESTHETICS

Notes to the Accounts for the year ended 31 December 2022

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	202,950	(187,641)	-	**15,309**
	202,950	**(187,641)**	**-**	**15,309**

15 Details of transfers between funds in

The transfers shown in note 13 above are:-	2022	2021
	£	£
To/(from) Unrestricted Revenue Funds	(4,000)	(14,333)
To/(from) Designated Revenue Funds	4,000	14,333
Net transfers	**-**	**-**

16 The purposes for which the funds as

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 Funds	Postdoctoral award, these funds are held specifically for awarding the winner of the postdoctoral annual award.

17 Ultimate controlling party

The charity is under control of its legal members.
The Company is limited by guarantee and does not have a share capital. In the event of the Company being wound up the members are committed to contributing £1 each. wound up while he or she is a member, or within one year after he or she ceases to be a member.

THE BRITISH SOCIETY OF AESTHETICS

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

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

18 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	186,941	-	**186,941**	189,663
Admission fees- Exhibitions and galleries	9,912	-	**9,912**	915
Membership subscriptions in return for services	5,274	-	**5,274**	6,162
Total Primary purpose and ancillary trading	**202,127**	**-**	**202,127**	**196,740**

19 Total Income from charitable activities

Current year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total income from charitable trading	202,127	-	**202,127**	196,740
Total from charitable activities A2	**202,127**	**-**	**202,127**	**196,740**

20 Investment income

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Bank Interest Receivable	823	-	**823**	41
Total investment income A4	**823**	**-**	**823**	**41**

THE BRITISH SOCIETY OF AESTHETICS

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

21 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Support costs - administrator		21,866	-	**21,866**	**13,345**
Support costs - other		12,600	-	**12,600**	**4,200**
Total direct spending	**B2a**	**34,466**	**-**	**34,466**	**17,545**

22 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Grants made to organisations		27,090	-	**27,090**	**9,481**
Costs relating to the award of grants		6,754	-	**6,754**	**43**
Total grantmaking costs	**B2c**	**33,844**	**-**	**33,844**	**9,524**

Details of the grants awarded in the year can be found within the Trustees Annual Report.

23 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Administrative overheads				
Publication expenses	54,574	-	**54,574**	**59,160**
Editorial expenses	12,785	-	**12,785**	**8,681**
Conference expenses	23,697	-	**23,697**	**879**
Other direct costs	25,500	-	**25,500**	**19,583**
Donations made	1,143	-	**1,143**	**-**
Support costs before reallocation	**117,699**	**-**	**117,699**	**88,303**
Total support costs - Current Year	**117,699**	**-**	**117,699**	**88,303**

-

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

-

All the expenditure in the prior year was unrestricted.

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

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

24 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	1,332	-	**1,332**	**1,260**
Trustees' remuneration	300	-	**300**	**300**
Total Governance costs	**1,632**	**-**	**1,632**	**1,560**

All the expenditure in the prior year was unrestricted.

25 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Total direct spending	**B2a**	34,466	-	**34,466**	**17,545**
Total grantmaking costs	**B2c**	33,844	-	**33,844**	**9,524**
Total support costs	**B2d**	117,699	-	**117,699**	**88,303**
Total Governance costs	**B2e**	1,632	-	**1,632**	**1,560**
Total charitable expenditure	**B2**	**187,641**	**-**	**187,641**	**116,932**

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2021	2021	2021
		£	£	£
Total direct spending	**B2a**	17,545	-	**17,545**
Total grantmaking costs	**B2c**	9,524	-	**9,524**
Total support costs	**B2d**	88,303	-	**88,303**
Total Governance costs	**B2e**	1,560	-	**1,560**
Total charitable expenditure	**B2**	**116,932**	**-**	**116,932**

THE BRITISH SOCIETY OF AESTHETICS

England & Wales - Charity number 1129985

Accounts

Company Registration Number - 00869702

The Charity Registration Number is :- 1129985

THE BRITISH SOCIETY OF AESTHETICS

Report and Accounts

31 December 2021

THE BRITISH SOCIETY OF AESTHETICS

Report and accounts for the year ended 31 December 2021

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THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2021

The Trustees present their Report and Accounts for the year ended 31 December 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is:- THE BRITISH SOCIETY OF AESTHETICS.

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 1129985.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 25 January 1966

Amended by special resolutions 6 September 2008 and 27 September 2018, and is a registered charity with the Charity Commission.

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.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2021

The principal operating address, telephone number, email and web addresses of the charity are:-

PO Box 271
97 Gatley Road,
Cheadle, SK8 9BU
Telephone 0161 428 3995

Email Address admin@british-aesthetics.org Web address www.british-aesthetics.org

The registered office of the charity for Companies Act purposes is:-

PO Box 271
97 Gatley Road,
Cheadle, SK8 9BU

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

Name	***Role***	***Appointed***
C Abell	Vice President	
E Caddick Bourne		
A Clavel-Vazquez		
S Friend	President	
J Grant		
L Hanson		
A Huddleston		
P Paris		
K Simecek		11/09/2021
M Steenhagen		
L Walters	Treasurer	11/09/2021

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

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	**Role**	***Appointed***	***Resigned/Retired***
D Cavedon-Taylor	Treasurer		11/09/2021
B Nanay			11/09/2021
R McGregor			06/01/2022

Post Holders

C Anscomb	Debates in Aesthetics Editor
P Atencia Linares	BJA Editor
C Auty	Manager
S Kieman	Debates in Aesthetics Editor
H Maes	BJA Reviews Editor
D Matravers	BJA Editor
M Steenhagen	Website Manager

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2021

Objects and activities of the charity

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

The objectives of the Charity are to promote and encourage study, research, and discussion in aesthetics. The term "aesthetic" refers to all studies of the arts, aesthetic experience, and the principles of criticism, whether from a philosophical, scientific, or other theoretical standpoint, including those of psychology, sociology, anthropology, cultural history and education. Also for the purposes of this article, the term "art" refers to all branches of art.

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

The main activities of the Charity are the publication of The British Journal of Aesthetics (BJA), Debates in Aesthetics (formerly The Postgraduate Journal of Aesthetics), and the BSA newsletter; the organisation of an annual conference; and the awarding of grants for PhD students and early career researchers, events and other activities.

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

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity, especially as regards fees charged for its publications.

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the year.

Grants, awards, prizes
The winner of the third Postdoctoral Fellowship, 2021-2022, was Claire Anscomb for her research project ‘Creating Images with AI’. Claire is mentored by Vid Simoniti at the University of Liverpool.

The Society decided not to invite applications for its small grants or conference awards during 2021, until the prospects for holding events in-person were clearer.

The BSA Travel Stipends fund travel and accommodation costs for participation in conferences or research visits to other universities on topics in aesthetics and the philosophy of art. During 2021, two applications were received, and awards totalling £843 were made.

The Trustees continue to adopt the Good Practice Guidelines for learned societies proposed by the BPA and Society for Women in Philosophy, and the BPA Environmental Travel Policy. These are incorporated into grant applications and conference organisation.

Two submission rounds of the Society's small grants scheme were held during 2020 and awards were made to the following:

"Aesthetics and Ethics in the Digital Age, Open University, £5,000
"Aesthetics and Scientific Experiments, Cambridge, £3,960
"Decolonising the Arts, UAL, £3,200
"Art & Affect in the Predictive Mind, York, £2,151
"Music & Philosophy Study Group 2021 Conference, KCL, £4,000
"Art & Aesthetics of Illusion, Goldsmiths, £4,000

The BSA Travel Stipends fund travel and accommodation costs for participation in conferences or research visits to other universities on topics in aesthetics and the philosophy of art. During 2020, two applications were received, and awards totalling £869 were made.

The Trustees have continued to adopt the Good Practice Guidelines for learned societies proposed by the BPA and Society for Women in Philosophy. These are incorporated into grant applications and conference organisation

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2021

The significant charitable activities undertaken in the year.

The Society's activities during 2021 were, for the second year running, severely impacted by Covid-19 restrictions and uncertainty about when in-person gatherings might safely resume. Most BSA events awarded funding pre-pandemic were still waiting to be re-scheduled unless it was possible to hold them online. We agreed with awardees that funds could be carried forward until such time as the events could safely be held face-to-face.

Annual conference
The highlight of the Society's activities during the year was the 60th Annual Conference, brought forward from 2020, which attracted a record 113 participants. The conference had been due to take place in-person at St. Anne's College, Oxford in September but was held online because of continuing Covid-19 restrictions.

The online format via Zoom included parallel sessions and invited symposia. There were 16 paper presentations, two keynote presentations and four symposia: the invited symposium, 'Aesthetics and Moral Psychology', and three author-meets-critics panels on 'Imagining and Knowing: The Shape of Fiction' by Greg Currie, 'Arts of Address: Being Alive to Language and the World' by Monique Roelofs, and 'Intersections of Value: Art, Nature, and the Everyday' by Robert Stecker.

The keynote presenters were Yuriko Saito (Rhode Island School of Design) who delivered the BSA/ASA Wollheim Memorial Lecture, 'Care with Everyday Objects: Aesthetic and Ethical', 'and Gwen Bradford (Rice University), who spoke on 'Uniqueness and Irreplaceable Value: Art, Historical Artefacts, and Persons'. The poet Denise Riley agreed to carry forward her William Empson Lecture to the next in-person conference.

The 2020 BSA Essay Prize winner Aviv Reiter (Humboldt), delivered her essay, 'Kant on the Aesthetic Ideas of Beautiful Nature'. The winner of the inaugural New Horizons Award, directed at junior researchers from underrepresented groups in philosophy, was Zoë Cunliffe (CUNY) for her paper, 'The Moral Significance of First-Personal Trauma Narratives'.

As the conference was online this year, the Society did not run its Undergraduate Diversity Initiative (UDI) which encourages UK undergraduates from under-represented groups to consider further study in the discipline.

Communications and publications
In 2021 the Society produced four editions of The British Journal of Aesthetics, published by Oxford University Press. The Editors were Paloma Atencia-Linares (UNED) and Derek Matravers (Open University), and the Reviews Editor was Hans Maes (Kent). The Journal continues to attract healthy numbers of high-quality submissions internationally, and the introduction of reviews of novels, films, exhibitions and performances has been very successful.

Two issues of Debates in Aesthetics were published during 2021, with several further issues in preparation and undergoing peer-review. The Editors were Claire Anscomb (Kent) and Sarah Kiernan (Birkbeck).

The 2020 editions of the bi-annual newsletter were the last in the current format, and other options are being considered.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The board is known as the Trustees Committee and comprises the President, Vice-President and Treasurer of the BSA, and up to nine additional members elected by the membership of the BSA. Other persons with specialist skills may be invited to attend meetings to advise the trustees but do not have any right to vote.

The Officers of the BSA are: the President, the Vice-President and the Treasurer. Officers are appointed in the first instance by the Trustees Committee and their appointment ratified by the members at the next AGM.

Members of the company
Membership of the company is open to any individual who is interested in furthering its purposes, and who, by applying for membership, has indicated his or her agreement to become a member.

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2021

Officers and Trustees Committee
During the year to December 2021, the three Officers were Stacie Friend (President), Catharine Abell (Vice-President) and Dan Cavedon-Taylor (Treasurer). Dan Cavedon-Taylor stepped down from Office at the September AGM. The trustees had elected, by email ballot, Lee Walters as the new Treasurer, and this was ratified by members at the AGM.

There were three vacancies on the Committee this year and four candidates put themselves forward. Karen Simecek was elected as a new Trustee, with Andrew Huddleston and Panos Paris each re-elected for a second term.

The policies and procedures for the induction and training of trustees.

In appointing trustees, the member have regard to the skills required to manage the Charity's affairs, as does the Trustees Committee in appointing the Officers.

New trustees are provided with an induction pack, which contains the Constitution, Bye Laws, and other useful information.

The Charity is in the process of developing and enhancing its induction and training processes.

The charity's organisational structure.

The Trustees Committee administers the Charity and meets as necessary, It currently meets twice each year, including at the society's annual conference. The Officers of the Society sometimes meet additionally, as necessary and the Charity makes use of a number of sub-committees which comprise: Grants, PhD Student, Conference and Essay Prize.

Bankers HSBC Bank Plc, 120 High Holburn, London, QC1V 7HD

Financial review

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

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

	2021	2020
	£	£
Net income	79,849	81,763
Unrestricted Revenue Funds available for the general purposes of the charity	461,264	383,832
Designated Revenue Funds	36,667	34,250
Total Unrestricted Funds	**497,931**	**418,082**
Total Funds	497,931	418,082

Financial review of the position at the reporting date, 31 December 2021 .

Overview

The Charity had a surplus on unrestricted funds, before transfers, for the year of £79,849, (2020 £81,763).

In the year the Charity made awards to in respect of postgraduate travel stipends of £843 (2020 - £925) and other awards of £9,481 (2020 - £17,490).

During the year, the trustees designated £22,000 for a third one-year postdoctoral award.

Policies on reserves.

The free reserves at December 31 2021 (unrestricted funds not invested in fixed assets or otherwise designated) stood at £497,931 (2020 £418,082). The Trustees have previously agreed to set a target of reducing minimum reserves from current levels to £250,000, over three years. The reserves policy is reviewed annually.

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.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

During 2022, the Charity has continued the publication of The British Journal of Aesthetics, and the online journal Debates in Aesthetics.

The Trustees are aware that Open Access will have implications for the BJA and for the Society's revenue in the short to medium term, and continue to discuss its impact with OUP. In the light of OA context, the Editors are following OUP's recommendation to publish more papers per volume and they also successfully publish regular special issues to increase the number of articles. The Trustees are seeking financial advice on income growth from investment to cushion the Society in the longer term.

We are pleased that in-person conferences have resumed, with the 61st BSA Annual Conference due to be held at St Anne's College, Oxford, 9-11 September 2022.

The winner of the 2022 BSA Essay Prize competition is Zoe Walker (Cambridge) for her essay, 'A Sensibility of Humour', which the author will present at the 2022 annual conference. Zoe receives £1,500 plus full conference subsidy and travel.

The winner of the second New Horizons Award is Miguel Dos Santos, Uppsala, for his 2022 annual conference submission 'Duchamp's Paradox'. Miguel receives £1,000 plus full conference subsidy and travel, and will present the paper at the annual conference.

The winner of the fourth Postdoctoral Fellowship, 2022-23, is Vanessa Brassey for her research proposal, 'Time for Beauty'. Vanessa will be mentored by Sacha Goleb at King's College London.

During the summer of 2022 the Society plans to coordinate a Virtual Summer Aesthetics Festival with the ASA and the Aesthetics Research Group at Kent.

Looking ahead, the Society intends to:

•Continue publication of the journals
•Continue to make funding available to a range of projects and activities
•Continue to support postgraduate students and early-career researchers through travel awards
•Continue to offer a postdoctoral award and to review the level of the award
•Hold an annual conference with generous subsidies for postgraduates and BSA members
•Hold biennial essay competitions, the next one being in 2024
•Continue to offer the UDI and the New Horizons Award

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2021

Details of The Independent Examiner

Eric Langer BSc FCA

Independent Examiner

8-10 Gatley Road
Cheadle

Cheshire
SK8 1PY

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, 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, the Companies Act 2006 and charity law require the Board of Trustees 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 Board is 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 the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2021

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 22.

The financial statements have been prepared implementing 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), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on …….

L Walters
Director and Trustee

THE BRITISH SOCIETY OF AESTHETICS

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2021

I report to the Trustees on my examination of the financial statements of the charitable company for the year end 31 December 2021.

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

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

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

Independent examiner's statement

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:

1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or

4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Signed:-

Eric Langer BSc FCA
Chartered Accountant

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on

THE BRITISH SOCIETY OF AESTHETICS - Statement of Financial Activities for the year ended 31 December 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2021, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Income & Endowments from:					
Charitable activities	A2	196,740	-	**196,740**	208,920
Investments	A4	41	-	**41**	325
Total income	**A**	**196,781**	**-**	**196,781**	**209,245**
Expenditure on:					
Charitable activities	B2	116,932	-	**116,932**	127,482
Total expenditure	**B**	**116,932**	**-**	**116,932**	**127,482**
Net income for the year		**79,849**	**-**	**79,849**	**81,763**
Net income after transfers	**A-B-C**	**79,849**	**-**	**79,849**	**81,763**
Net movement in funds		**79,849**	**-**	**79,849**	**81,763**
Reconciliation of funds:-	**E**				
Total funds brought forward		418,082	-	**418,082**	336,319
Total funds carried forward		**497,931**	**-**	**497,931**	**418,082**

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 BRITISH SOCIETY OF AESTHETICS - Statement of Financial Activities for the year ended 31 December 2021

All activities derive from continuing operations

The notes attached on pages 14 to 22 form an integral part of these accounts.

THE BRITISH SOCIETY OF AESTHETICS - Resources applied in the year ended 31 December 2021:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	79,849	81,763
Net resources available to fund charitable activities	**79,849**	**81,763**

Movements in revenue and capital funds for the year ended 31 December 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	418,082	-	418,082	**336,319**
Recognised gains and losses before transfers	79,849	-	79,849	81,763
	497,931	**-**	**497,931**	**418,082**
Closing revenue funds	**497,931**	**-**	**497,931**	**418,082**

Designated revenue funds included within the unrestricted funds above

	Total Funds 2021 £	Last year Total Funds 2020 £
At 1 January	34,250	34,333
Transfer (to)/from revenue accumulated funds	2,417	(83)
At 31 December	36,667	34,250

The purposes for which these funds have been designated are described in Note 16 to the accounts.

THE BRITISH SOCIETY OF AESTHETICS - Statement of Financial Activities for the year ended 31 December 2021

Summary of funds	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	461,264	-	**461,264**	383,832
Revenue designated funds	36,667	-	**36,667**	34,250
Total funds	**497,931**	**-**	**497,931**	**418,082**

THE BRITISH SOCIETY OF AESTHETICS

Income and Expenditure Account for the year ended 31 December 2021 as required by the Companies Act 2006

	2021 £	2020 £
Income		
Income from operations	196,740	208,920
Investment income		
Interest receivable	41	325
Gross income in the year before exceptional items	**196,781**	**209,245**
Gross income in the year including exceptional items	**196,781**	**209,245**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	115,372	125,982
Governance costs	1,560	1,500
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**116,932**	**127,482**
Net income before tax in the financial year	**79,849**	**81,763**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**79,849**	**81,763**
Retained surplus for the financial year	**79,849**	**81,763**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 22 form an integral part of these accounts.

THE BRITISH SOCIETY OF AESTHETICS - Balance Sheet as at 31 December 2021

	Note	SORP Ref		2021 £		2020 £
Current assets		B				
Debtors	8	B2	62,764		64,553	
Cash at bank and in hand		B4	521,959		442,919	
Total current assets			584,723		507,472	
Creditors: amounts falling due within one year	9	C1	(86,792)		(89,390)	
Net current assets				497,931		418,082
The total net assets of the charity				**497,931**		**418,082**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds				-		-
Unrestricted Funds						
Unrestricted Revenue Funds	13	D3	461,264		383,832	
				461,264		383,832
Designated Funds						
Designated Revenue Funds	13	D3	36,667		34,250	
				36,667		34,250
Total charity funds				**497,931**		**418,082**

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 directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

L Walters
Trustee
Approved by the board of trustees on ……

THE BRITISH SOCIETY OF AESTHETICS

Notes to the Accounts for the year ended 31 December 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 applicable in the UK and Republic of Ireland (FRS 102) 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 (FRS 102), Charities SORP (FRS102), as amended by Update Bulletin 1.

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to Charities SORP (FRS 102) in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following Charities SORP (FRS102) instead of Charities SORP (FRSSE) to the extent necessary to give a true and fair view in the circumstances.

Going Concern

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.

Risks and future assumptions

The charity is a public benefit entity.

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Policies relating to categories of income and income recognition.

Nature of income

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particular types of income.

Accounting for deferred income and income received in advance

Income is only deferred and included in creditors when: the income relates to a future accounting period; a sales invoice has been raised ahead of the work being carried out Ans there is no contractual entitlement to the income until the work has been done; or not all the terms and conditions of grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded.

Notes to the Accounts for the year ended 31 December 2021

Membership subscriptions

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.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Charitable activities - Costs of undertaking the work of the charity.

Grants awarded - Grants and educational bursaries are recognised in full in the year they are awarded, including amounts to be paid in future periods. Liabilities are included in creditors due in one year or more than one year as appropriate. Unless material, commitments due in more than one year are not discounted for the time value of money, and this applies to the figures in these financial statements.

The charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT where charged.

Allocation of support costs
Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include back office functions, staff costs and professional fees and are allocated wholly to the charitable activities in these accounts.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful live. The charity currently has no fixed assets.

Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments including cash and bank balances

Financial instruments
Unless material, grant commitments due in more than one year are not discounted for the time value of money and as this applies to the figures in these financial statements, effectively the charity has only basic financial instruments which are initially recorded at cost, and subsequently measured at their settlement value.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

THE BRITISH SOCIETY OF AESTHETICS

Notes to the Accounts for the year ended 31 December 2021

Fund Accounting

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

Designated funds are available for use in relation to postdoctoral award costs.

There are no restricted funds in the charity.

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.

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 financial instruments.

5 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Trustees' remuneration	300	300

6 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Trustees' Remuneration as detailed in note 7	300	300
Total salaries, wages and related costs	**300**	**300**

The details of remuneration paid to trustees is shown in note 7

Notes to the Accounts for the year ended 31 December 2021

7 Remuneration and payments to Trustees and persons connected with them

	2021	2020
	£	£
Remuneration payable to trustees or connected persons		
Maarten Steenhagen	300	300
Total remuneration	**300**	**300**

BSA website manager Maarten Steenhagen became a Trustee in September 2019, he receives an annual fee of £300 in May each year for website services.

This remuneration is allowed for under the terms of our governing document, as confirmed by Stephen Claus of Brabners in November 2019. In December 2020 the Trustees voted to formally approve the arrangement as set out below.

1. Article 6.3 of the Charity's Articles of Association permit a Trustee or Connected Person to supply services in return for a payment or other material benefit provided that
a.the Trustee concerned enters into a written contract with the Charity;
b.the services are actually required by the Charity, and the Trustees decide that it is in the best interests of the Charity to enter into such a contract;
c.the nature and level of the remuneration is no more than is reasonable in relation to the value of the services; and
d.fewer than half of the Trustees are subject to such a contract in any financial year.

2. Given Maarten's experience and familiarity with the website, he is best-placed to continue to provide the website management services to the Charity. The services are required and the proposed remuneration [£300 per annum] is no more than is reasonable in relation to the value of the services and, in fact, represents a significant discount compared to other providers of the service.

3. Maarten is the only trustee who will be in receipt of payments under a contract under Article 6.3.

8 Debtors

	2021	2020
	£	£
Trade debtors	62,764	64,553
	62,764	**64,553**

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals for grants payable	78,862	74,854
Accruals	1,260	1,200
Other creditors	6,670	13,336
	86,792	**89,390**

Notes to the Accounts for the year ended 31 December 2021

10 Income and Expenditure account summary

	2021	2020
	£	£
At 1 January 2021	418,082	336,319
Surplus after tax for the year	79,849	81,763
At 31 December 2021	**497,931**	**418,082**

11 No related party transactions

There were no transactions with related parties in the year.

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

At 31 December 2021	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Current Assets	548,056	36,667	-	**584,723**
Current Liabilities	(86,792)	-	-	**(86,792)**
	461,264	**36,667**	**-**	**497,931**

At 1 January 2021	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Current Assets	473,222	34,250	-	**507,472**
Current Liabilities	(89,390)	-	-	**(89,390)**
	383,832	**34,250**	**-**	**418,082**

13 Change in total funds over the year as shown in Note 12 , 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 14		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	383,832	79,849	**(2,417)**	**461,264**
Designated Revenue Funds	34,250	-	**2,417**	**36,667**
Total unrestricted and designated funds	**418,082**	**79,849**	**-**	**497,931**
Total charity funds	**418,082**	**79,849**	**-**	**497,931**

THE BRITISH SOCIETY OF AESTHETICS

Notes to the Accounts for the year ended 31 December 2021

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	196,781	(116,932)	-	**79,849**
	196,781	**(116,932)**	**-**	**79,849**

15 Details of transfers between funds in

The transfers shown in note 13 above are:-	2021	2020
	£	£
To/(from) Unrestricted Revenue Funds	(2,417)	(14,333)
To/(from) Designated Revenue Funds	2,417	14,333
Net transfers	**-**	**-**

16 The purposes for which the funds as

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 Funds	Postdoctoral award, these funds are held specifically for awarding the winner of the postdoctoral annual award.

17 Ultimate controlling party

The charity is under control of its legal members.
The Company is limited by guarantee and does not have a share capital. In the event of the Company being wound up the members are committed to contributing £1 each. wound up while he or she is a member, or within one year after he or she ceases to be a member.

THE BRITISH SOCIETY OF AESTHETICS

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

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

18 Income from charitable activities - Trading Activities

Current year	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				
Sale of goods and services in accordance with the charity's objects	189,663	-	**189,663**	202,067
Admission fees- Exhibitions and galleries	915	-	**915**	-
Membership subscriptions in return for services	6,162	-	**6,162**	6,853
Total Primary purpose and ancillary trading	**196,740**	**-**	**196,740**	**208,920**

19 Total Income from charitable activities

Current year	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	196,740	-	**196,740**	208,920
Total from charitable activities A2	**196,740**	**-**	**196,740**	**208,920**

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	41	-	**41**	325
Total investment income A4	**41**	**-**	**41**	**325**

THE BRITISH SOCIETY OF AESTHETICS

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

21 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Travel and Subsistence - Charitable Activities		-	-	**-**	**2,605**
Support costs - administrator		17,545	-	**17,545**	**17,727**
Total direct spending	**B2a**	**17,545**	**-**	**17,545**	**20,332**

22 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Grants made to organisations		9,481	-	**9,481**	**17,490**
Costs relating to the award of grants		43	-	**43**	**350**
Total grantmaking costs	**B2c**	**9,524**	**-**	**9,524**	**17,840**

Details of the grants awarded in the year can be found within the Trustees Annual Report.

23 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Administrative overheads				
Publication expenses	59,160	-	**59,160**	**57,757**
Editorial expenses	8,681	-	**8,681**	**5,885**
Conference expenses	879	-	**879**	**(115)**
Other direct costs	19,583	-	**19,583**	**24,283**
Support costs before reallocation	**88,303**	**-**	**88,303**	**87,810**
Total support costs - Current Year	**88,303**	**-**	**88,303**	**87,810**
				-

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

-

All the expenditure in the prior year was unrestricted.

Administrative overheads

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

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

24 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	1,260	-	**1,260**	**1,200**
Trustees' remuneration	300	-	**300**	**300**
Total Governance costs	**1,560**	**-**	**1,560**	**1,500**

All the expenditure in the prior year was unrestricted.

25 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Total direct spending	**B2a**	17,545	-	**17,545**	**20,332**
Total grantmaking costs	**B2c**	9,524	-	**9,524**	**17,840**
Total support costs	**B2d**	88,303	-	**88,303**	**87,810**
Total Governance costs	**B2e**	1,560	-	**1,560**	**1,500**
Total charitable expenditure	**B2**	**116,932**	**-**	**116,932**	**127,482**

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2020	2020	2020
		£	£	£
Total direct spending	**B2a**	20,332	-	**20,332**
Total grantmaking costs	**B2c**	17,840	-	**17,840**
Total support costs	**B2d**	87,810	-	**87,810**
Total Governance costs	**B2e**	1,500	-	**1,500**
Total charitable expenditure	**B2**	**127,482**	**-**	**127,482**

THE BRITISH SOCIETY OF AESTHETICS

England & Wales - Charity number 1129985

Accounts

Company Registration Number - 00869702

The Charity Registration Number is :- 1129985

THE BRITISH SOCIETY OF AESTHETICS

Report and Accounts

31 December 2020

THE BRITISH SOCIETY OF AESTHETICS

Report and accounts for the year ended 31 December 2020

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THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2020

The Trustees present their Report and Accounts for the year ended 31 December 2020, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is:- THE BRITISH SOCIETY OF AESTHETICS.

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 1129985.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 25 January 1966

Amended by sprecial resolutions 6 September 2008 and 27 September 2018, and is a registered charity with the Charity Commission.

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.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2020

The principal operating address, telephone number, email and web addresses of the charity are:-

PO Box 271
97 Gatley Road,
Cheadle, SK8 9BU
Telephone 1614283995

Email Address admin@british-aesthetics.org Web address www.british-aesthetics.org

The registered office of the charity for Companies Act purposes is:-

PO Box 271
97 Gatley Road,
Cheadle, SK8 9BU

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

Name	***Role***	***Appointed***
C Abell	Vice President	18/09/2020
E Caddick Bourne		
D Cavedon Taylor	Treasurer	
A Clavel-Vazquez		18/09/2020
S Friend	President	
J Grant		
L Hanson		
A Huddleston		
R McGregor		
B Nanay		
P Paris		
M Steenhagen		

The following persons served as Trustees during the year ended 31 December 2020 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	**Role**	***Appointed***	***Resigned/Retired***
K Stock	Vice President		18/09/2020

Post Holders

C Anscomb	Debates in Aesthetics Editor		
P Atencia Linares	BJA Editor		
C Auty	Manager		
E Deprez	Debates in Aesthetics Editor		15/12/2020
S Kieman	Debates in Aesthetics Editor	15/12/2020	
H Maes	BJA Reviews Editor		
D Matravers	BJA Editor		
M Steenhagen	Website Manager		

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2020

Objects and activities of the charity

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

The objectives of the Charity are to promote and encourage study, research, and discussion in aesthetics. The term "aesthetic" referes to all studies of the arts, asethetic experience, and the principles of criticism, whether from a philosophical, scientific, or other theoretical standpoint, including those of psychology, sociology, anthropology, cultural history and education. Also for the purposes of this article, the term "art" referes to all branches of art.

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

The main activities of the Charity are the publication of The British Journal of Aesthetics (BJA), Debates in Aesthetics (formerly The Postgraduate Journal of Aesthetics), and the BSA newsletter; the organisation of an annual conference; and the awarding of grants for PhD students and early career researchers, events and other activities.

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

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity, especially as regards fees charged for its publications.

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the year.

Grants, awards, prizes
The winner of the second Postdoctoral Fellowship, 2020-2021, was Kris Goffin, for his research project 'The Rationality of Emotion & Fiction'. Kris is mentored by Stacie Friend at Birkbeck, University of London.

The winner of the 2020 biennial BSA Essay Prize competition was Aviv Reiter (Hebrew University) for her paper, 'Kant on the Aesthetic Ideas of Beautiful Nature', which the author will present at the September 2021 annual conference. Aviv receives £1,500.

During 2020 the Society circulated calls for the BSA Synergy Conference award, and the BSA Connections Conference award, each worth up to £12,000. The Synergy series aims to link analytical philosophy and the arts, broadly construed, whilst the Connections series aims to enhance the dialogue between aesthetics and other areas of philosophy.

We received two submissions for a Synergy grant. We awarded £12,000 to QMUL for 'Experimental Film, Video Art and the Borders of Cinema' organised by Mario Slugan (QMUL) and Enrico Terrone (Barcelona), which was to be held in November 2020. The event will be re-scheduled due to Covid-19.

We received three proposals for the Connections conference grant and awarded £12,000 to the 'Conceptual Engineering and Aesthetics' conference (Cambridge/Open University) organised by Mark Pinder and Derek Matravers (both Open University). This was planned for September 2020 but has been re-scheduled as a hybrid conference, 31 August & 1 September 2021.

A call for proposals for the 7th BSA Postgraduate Conference was announced but no submissions were received.

Two submission rounds of the Society's small grants scheme were held during 2020 and awards were made to the following:

"Aesthetics and Ethics in the Digital Age, Open University, £5,000
"Aesthetics and Scientific Experiments, Cambridge, £3,960
"Decolonising the Arts, UAL, £3,200
"Art & Affect in the Predictive Mind, York, £2,151
"Music & Philosophy Study Group 2021 Conference, KCL, £4,000
"Art & Aesthetics of Illusion, Goldsmiths, £4,000

The BSA Travel Stipends fund travel and accommodation costs for participation in conferences or research visits to other universities on topics in aesthetics and the philosophy of art. During 2020, two applications were received, and awards totalling £869 were made.

The Trustees have continued to adopt the Good Practice Guidelines for learned societies proposed by the BPA and Society for Women in Philosophy. These are incorporated into grant applications and conference organisation

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2020

The significant charitable activities undertaken in the year.

Many of the Society's activities during 2020 were severely impacted by the coronavirus pandemic. The introduction of Covid-19 restrictions in March and continued uncertainty about when in-person gatherings might safely resume meant that most BSA-funded events due to take place after March 2020 had to be postponed unless it was possible to hold them online. We agreed with awardees that funds could be carried forward until such time as the events could safely be held face-to-face. Although the BSA Annual Conference was also postponed, some meetings, including the AGM, took place remotely via Zoom.

Annual conference
The highlight of the Society's activities during the year was to be the 60th Annual Conference at St. Anne's College, Oxford in September. However, in June the difficult decision was made to postpone the conference until September 2021. The Society was already contracted to 10-12 September 2021 at St Anne's College and the conference co-chairs planned to carry forward as much of the programme as possible to 2021.

The winner of the inaugural New Horizons Award, directed at junior researchers from underrepresented groups in philosophy, was Zoe Cunliffe (CUNY) for her paper, 'The Moral Significance of First-Personal Trauma Narratives'.

As a result of the postponement of the 2020 annual conference, the Society was not able to offer any free places under its Undergraduate Diversity Initiative (UDI) to encourage UK undergraduates from under-represented groups to consider further study in the discipline this year.

In March, the Trustees agreed to adopt the British Philosophical Association (BPA) Environmental Travel Policy and to offset the carbon emissions of air travel for all our annual conference delegates plus the Officers on BSA business. A scheme would be in place by the next in-person conference.

Communications and publications
In 2020 the Society produced four editions of The British Journal of Aesthetics, published by Oxford University Press. The Editors were Paloma Atencia-Linares (UNED) and Derek Matravers (Open University), and the Reviews Editor was Hans Maes (Kent). The Journal continues to attract healthy numbers of high-quality submissions internationally, and the introduction of reviews of novels, films, exhibitions, and performances has been very successful. For the 60th Anniversary of the BJA in September, a social media event took place comprising twelve short pieces looking back over the BJA archive.

Two issues of Debates in Aesthetics were published during 2020, with several further issues in preparation and undergoing peer-review. The Editors, Claire Anscomb and Eleen Deprez (both of the University of Kent) were pleased to appoint Sarah Kiernan (Birkbeck) as incoming Editor in June. Sarah would shadow the outgoing Editor, Eleen, until the end of the year, before joining Claire in the shared Editor role.

Jeffrey Petts continued to edit the bi-annual newsletter, which includes news, activities, and conference reports. Two issues were produced, in January and July. The newsletter is distributed to all BSA members electronically via email and is also made available on the website.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The board is known as the Trustees Committee and comprises the President, Vice-President and Treasurer of the BSA, and up to nine additional members elected by the membership of the BSA. Other persons with specialist skills may be invited to attend meetings to advise the trustees but do not have any right to vote.

The Officers of the BSA are: the President, the Vice-President and the Treasurer. Officers are appointed in the first instance by the Trustees Committee and their appointment ratified by the members at the next AGM.

Members of the company
Membership of the company is open to any individual who is interested in furthering its purposes, and who, by applying for membership, has indicated his or her agreement to become a member.

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2020

Officers and Trustees Committee
During the year to September 2020, the three Officers were Stacie Friend (President), Kathleen Stock (Vice-President) and Dan Cavedon-Taylor (Treasurer). Kathleen Stock stepped down from Office at the September AGM. The trustees had elected, by email ballot, Catharine Abell as the new Vice-President, and this was ratified by members at the AGM.

There was one vacancy on the Committee this year and four candidates put themselves forward. Adriana Clavel-Vázquez was duly elected as a new Trustee. Lisa Jones was co-opted to the grants sub-committee.

The policies and procedures for the induction and training of trustees.

In appointing trustees, the member have regard to the skills required to manage the Charity;s affairs, as does the Trustees Committee in appointing the Officers.

New trustees are provided with an induction pack, which contains the Constitution, Bye Laws, and other useful information.

The Charity is in the process of developing and enhancing its induction and training processes.

The charity's organisational structure.

The Trustees Committe administers the Charity and meets as necessary, It currently meets twice each year, including at the society's annual conference. The Officers of the Society sometimes meet additionally, as necessary and the Charity makes use of a number of sub-committees which comprise: Grants, PhD Student, Conference and Essay Prize.

Bankers HSBC Bank Plc, 120 High Holburn, London, QC1V 7HD

Financial review

The charity's financial position at the end of the year ended 31 December 2020

The financial position of the charity at 31 December 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
Net income	81,763	(22,624)
Unrestricted Revenue Funds available for the general purposes of the charity	383,832	301,986
Designated Revenue Funds	34,250	34,333
Total Unrestricted Funds	**418,082**	**336,319**
Total Funds	418,082	336,319

Financial review of the position at the reporting date, 31 December 2020 .

Overview

The Charity had a surplus on unrestricted funds, before transfers, for the year of £81,763, (2019 deficit - £22,624).

In the year the Charity made awards to in respect of postgraduate travel stipends of £925 (2019 - £9,506) and other awards of £17,490 (2019 - £85,833).

During the year, the trustees designated £22,000 for a third one-year postdoctoral award.

Policies on reserves.

The free reserves at December 31 2020 (unrestricted funds not invested in fixed assets or otherwise designated) stood at £418,082 (2019 £336,319). The Trustees have previously agreed to set a target of reducing minimum reserves from current levels to £250,000, over three years. The reserves policy is reviewd annually.

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.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

During 2021, the Charity has continued the publication of The British Journal of Aesthetics, and the online journal Debates in Aesthetics. The Trustees decided that the 2020 editions of the newsletter would be the last in the current format, and other options are being considered.

The Trustees are aware that Open Access will have implications for the BJA and for the Society's revenue in the short to medium term, and will continue to discuss its impact with OUP. They also intend to seek financial advice on income growth from investment to cushion the Society in the longer term.

As a result of continued uncertainty regarding Covid-19, the BSA Annual Conference due to be held at St Anne's College, Oxford, 10-12 September 2021, will instead take place remotely via Zoom. It is hoped that for 2022 and beyond, in-person annual conferences can resume.

The Society decided not to invite applications for its small grants or conference awards during 2021, until the prospects for holding events in-person are clearer.

The winner of the Postdoctoral Award 2021-22 is Claire Anscomb for her research proposal, "Creating Images with AI'. Claire will be mentored by Vid Simoniti at the University of Liverpool.

Looking ahead, the Society intends to:

-Continue publication of the journals
-Continue to make funding available to a range of projects and activities.
-Continue to support postgraduate students and early-career researchers through travel awards
-Continue to offer a postdoctoral award
-Hold an annual conference with generous subsidies for postgraduates and BSA members
-Hold biennial essay competitions, the next one being in 2022
-Continue to offer the UDI and the New Horizons Award

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2020

Details of The Independent Examiner

Eric Langer BSc FCA

Independent Examiner

8-10 Gatley Road
Cheadle

Cheshire
SK8 1PY

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, 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, the Companies Act 2006 and charity law require the Board of Trustees 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 Board is 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 the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

THE BRITISH SOCIETY OF AESTHETICS

Company Registration Number - 00869702

Trustees' Annual Report for the year ended 31 December 2020

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 22.

The financial statements have been prepared implementing 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), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on …….

D Cavedon-Taylor
Director and Trustee

THE BRITISH SOCIETY OF AESTHETICS

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2020

I report to the Trustees on my examination of the financial statements of the charitable company for the year end 31 December 2020.

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

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

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

Independent examiner's statement

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:

1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or

4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Signed:-

Eric Langer BSc FCA
Chartered Accountant

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on 0 January 1900

THE BRITISH SOCIETY OF AESTHETICS - Statement of Financial Activities for the year ended 31 December 2020

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2020, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Income & Endowments from:					
Charitable activities	A2	208,920	-	**208,920**	217,553
Investments	A4	325	-	**325**	703
Total income	**A**	**209,245**	**-**	**209,245**	**218,256**
Expenditure on:					
Charitable activities	B2	127,482	-	**127,482**	240,880
Total expenditure	**B**	**127,482**	**-**	**127,482**	**240,880**
Net income for the year		**81,763**	**-**	**81,763**	**(22,624)**
Net income after transfers	**A-B-C**	**81,763**	**-**	**81,763**	**(22,624)**
Net movement in funds		**81,763**	**-**	**81,763**	**(22,624)**
Reconciliation of funds:-	**E**				
Total funds brought forward		336,319	-	**336,319**	358,943
Total funds carried forward		**418,082**	**-**	**418,082**	**336,319**

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 BRITISH SOCIETY OF AESTHETICS - Statement of Financial Activities for the year ended 31 December 2020

All activities derive from continuing operations

The notes attached on pages 14 to 22 form an integral part of these accounts.

THE BRITISH SOCIETY OF AESTHETICS - Resources applied in the year ended 31 December 2020:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	81,763	(22,624)
Net resources available to fund charitable activities	**81,763**	**(22,624)**

Movements in revenue and capital funds for the year ended 31 December 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	336,319	-	336,319	**358,943**
Recognised gains and losses before transfers	81,763	-	81,763	(22,624)
	418,082	**-**	**418,082**	**336,319**
Closing revenue funds	**418,082**	**-**	**418,082**	**336,319**

Designated revenue funds included within the unrestricted funds above

	Total Funds 2020 £	Last year Total Funds 2019 £
At 1 January	34,333	20,000
Transfer (to)/from revenue accumulated funds	(83)	14,333
At 31 December	34,250	34,333

The purposes for which these funds have been designated are described in Note 16 to the accounts.

THE BRITISH SOCIETY OF AESTHETICS - Statement of Financial Activities for the year ended 31 December 2020

Summary of funds	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	383,832	-	**383,832**	301,986
Revenue designated funds	34,250	-	**34,250**	34,333
Total funds	**418,082**	**-**	**418,082**	**336,319**

THE BRITISH SOCIETY OF AESTHETICS

Income and Expenditure Account for the year ended 31 December 2020 as required by the Companies Act 2006

	2020 £	2019 £
Income		
Income from operations	208,920	217,553
Investment income		
Interest receivable	325	703
Gross income in the year before exceptional items	**209,245**	**218,256**
Gross income in the year including exceptional items	**209,245**	**218,256**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	125,982	238,804
Governance costs	1,500	2,076
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**127,482**	**240,880**
Net income before tax in the financial year	**81,763**	**(22,624)**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**81,763**	**(22,624)**
Retained surplus for the financial year	**81,763**	**(22,624)**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 22 form an integral part of these accounts.

THE BRITISH SOCIETY OF AESTHETICS - Balance Sheet as at 31 December 2020

	Note	SORP Ref		2020 £		2019 £
Current assets		B				
Debtors	8	B2	64,553		80,695	
Cash at bank and in hand		B4	442,919		360,445	
Total current assets			507,472		441,140	
Creditors: amounts falling due within one year	9	C1	(89,390)		(104,821)	
Net current assets				418,082		336,319
The total net assets of the charity				**418,082**		**336,319**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds				-		-
Unrestricted Funds						
Unrestricted Revenue Funds	13	D3	383,832		301,986	
				383,832		301,986
Designated Funds						
Designated Revenue Funds	13	D3	34,250		34,333	
				34,250		34,333
Total charity funds				**418,082**		**336,319**

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 directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

D Cavedon-Taylor
Trustee
Approved by the board of trustees on ……

THE BRITISH SOCIETY OF AESTHETICS

Notes to the Accounts for the year ended 31 December 2020

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

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.

Risks and future assumptions

The charity is a public benefit entity.

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Policies relating to categories of income and income recognition.

Nature of income

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particualr types of income.

Accounting for deferred income and income received in advance

Income is only deferred and included in creditors when: the income relates to a future accounting period; a sales invoice has been raised ahead of the work being carried out ans there is no contractual entitlement to the income until the work has been done; or not all the terms and conditions of grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded.

THE BRITISH SOCIETY OF AESTHETICS

Notes to the Accounts for the year ended 31 December 2020

Membership subscriptions

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.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Charitable activities - Costs of undertaking the work of the charity.

Grants awarded - Grants and educational bursaries are recognised in full in the year they are awarded, including amounts to be paid in future periods. Liabilities are included in creditors due in one year or more than one year as appropriate. Unless material, commitments due in more than one year are not discounted for the time value of money, and this applies to the figures in these financial statements.

The charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT where charged.

Allocation of support costs
Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include back office functions, staff costs and professional fees and are allocated wholly to the charitable activities in these accounts.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful live. The charity currently has no fixed assets.

Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments including cash and bank balances

Financial instruments
Unless material, grant commitments due in more than one year are not discounted for the time value of money and as this applies to the figures in these financial statements, effectively the charity has only basic financial instruments which are initially recorded at cost, and subsequently measured at their settlement value.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

THE BRITISH SOCIETY OF AESTHETICS

Notes to the Accounts for the year ended 31 December 2020

Fund Accounting

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

Designated funds are available for use in relation to postdoctoral award costs.

There are no restricted funds in the charity.

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.

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 financial instruments.

5 Net surplus before tax in the financial year

	2020	2019
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Trustees' remuneration	300	-

6 Staff costs and emoluments

Salary costs	2020	2019
	£	£
Trustees' Remuneration as detailed in note 7	300	-
Total salaries, wages and related costs	**300**	**-**

The details of remuneration paid to trustees is shown in note 7

Notes to the Accounts for the year ended 31 December 2020

7 Remuneration and payments to Trustees and persons connected with them

	2020	2019
	£	£
Remuneration payable to trustees or connected persons		
Maarten Steenhagen	300	-
Total remuneration	**300**	**-**

BSA website manager Maarten Steenhagen became a Trustee in September 2019, he receives an annual fee of £300 in May each year for website services.

This remuneration is allowed for under the terms of our governing document, as confirmed by Stephen Claus of Brabners in November 2019. In December 2020 the Trustees voted to formally approve the arrangement as set out below.

1. Article 6.3 of the Charity's Articles of Association permit a Trustee or Connected Person to supply services in return for a payment or other material benefit provided that
a.the Trustee concerned enters into a written contract with the Charity;
b.the services are actually required by the Charity, and the Trustees decide that it is in the best interests of the Charity to enter into such a contract;
c.the nature and level of the remuneration is no more than is reasonable in relation to the value of the services; and
d.fewer than half of the Trustees are subject to such a contract in any financial year.

2. Given Maarten's experience and familiarity with the website, he is best-placed to continue to provide the website management services to the Charity. The services are required and the proposed remuneration [£300 per annum] is no more than is reasonable in relation to the value of the services and, in fact, represents a significant discount compared to other providers of the service.

3. Maarten is the only trustee who will be in receipt of payments under a contract under Article 6.3.

8 Debtors

	2020	2019
	£	£
Trade debtors	64,553	80,695
	64,553	**80,695**

9 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals for grants payable	74,854	83,649
Accruals	1,200	1,170
Other creditors	13,336	20,002
	89,390	**104,821**

Notes to the Accounts for the year ended 31 December 2020

10 Income and Expenditure account summary

	2020	2019
	£	£
At 1 January 2020	336,319	358,943
Surplus after tax for the year	81,763	(22,624)
At 31 December 2020	**418,082**	**336,319**

11 No related party transactions

There were no transactions with related parties in the year.

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

At 31 December 2020	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Current Assets	494,139	13,333	-	**507,472**
Current Liabilities	(89,390)	-	-	**(89,390)**
	404,749	**13,333**	**-**	**418,082**

At 1 January 2020	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Current Assets	406,807	34,333	-	**441,140**
Current Liabilities	(104,821)	-	-	**(104,821)**
	301,986	**34,333**	**-**	**336,319**

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2019	**Movement in funds in 2020**	**Transfers between funds in 2020**	**Funds carried forward to 2021**
		See Note 14		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	301,986	81,763	**83**	**383,832**
Designated Revenue Funds	34,333	-	**(83)**	**34,250**
Total unrestricted and designated funds	**336,319**	**81,763**	**-**	**418,082**
Total charity funds	**336,319**	**81,763**	**-**	**418,082**

THE BRITISH SOCIETY OF AESTHETICS

Notes to the Accounts for the year ended 31 December 2020

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020	2020	2020	2020
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	209,245	(127,482)	-	**81,763**
	209,245	**(127,482)**	**-**	**81,763**

15 Details of transfers between funds in

The transfers shown in note 13 above are:-	2020	2019
	£	£
To/(from) Unrestricted Revenue Funds	83	(14,333)
To/(from) Designated Revenue Funds	(83)	14,333
Net transfers	**-**	**-**

16 The purposes for which the funds as

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 Funds	Postdoctural award, these funds are held specifically for awarding the winner of the postdoctural annual award.

17 Ultimate controlling party

The charity is under control of its legal members.
The Company is limited by guarantee and does not have a share capital. In the event of the Company being wound up the members are committed to contributing £1 each. wound up while he or she is a member, or within one year after he or she ceases to be a member.

THE BRITISH SOCIETY OF AESTHETICS

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

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

18 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2020	2020	2020	2019
	£	£	£	£
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	202,067	-	**202,067**	200,175
Admission fees- Exhibitions and galleries	-	-	**-**	9,345
Membership subscriptions in return for services	6,853	-	**6,853**	8,033
Total Primary purpose and ancillary trading	**208,920**	**-**	**208,920**	**217,553**

19 Total Income from charitable activities

Current year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Total income from charitable trading	208,920	-	**208,920**	217,553
Total from charitable activities **A2**	**208,920**	**-**	**208,920**	**217,553**

20 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Bank Interest Receivable	325	-	**325**	703
Total investment income **A4**	**325**	**-**	**325**	**703**

THE BRITISH SOCIETY OF AESTHETICS

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

21 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Travel and Subsistence - Charitable Activities		2,605	-	**2,605**	**4,727**
Support costs - administrator		17,727	-	**17,727**	**21,770**
Support costs - other		-	-	**-**	**2,701**
Total direct spending	**B2a**	**20,332**	**-**	**20,332**	**29,198**

22 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Grants made to organisations		17,490	-	**17,490**	**85,833**
Costs relating to the award of grants		350	-	**350**	**9,506**
Total grantmaking costs	**B2c**	**17,840**	**-**	**17,840**	**95,339**

Details of the grants awarded in the year can be found within the Trustees Annual Report.

23 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Administrative overheads				
Publication expenses	57,757	-	**57,757**	**58,281**
Editorial expenses	5,885	-	**5,885**	**12,653**
Conference expenses	(115)	-	**(115)**	**36,516**
Other direct costs	24,283	-	**24,283**	**6,817**
Support costs before reallocation	**87,810**	**-**	**87,810**	**114,267**
Total support costs - Current Year	**87,810**	**-**	**87,810**	**114,267**

-

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

-

All the expenditure in the prior year was unrestricted.

Administrative overheads

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

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

24 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Independent Examiner's fees	1,200	-	**1,200**	**1,170**
Trustees' remuneration	300	-	**300**	**-**
Legal Advice	-	-	**-**	**906**
Total Governance costs	**1,500**	**-**	**1,500**	**2,076**

All the expenditure in the prior year was unrestricted.

25 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Total direct spending	**B2a**	20,332	-	**20,332**	**29,198**
Total grantmaking costs	**B2c**	17,840	-	**17,840**	**95,339**
Total support costs	**B2d**	87,810	-	**87,810**	**114,267**
Total Governance costs	**B2e**	1,500	-	**1,500**	**2,076**
Total charitable expenditure	**B2**	**127,482**	**-**	**127,482**	**240,880**

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2019	2019	2019
		£	£	£
Total direct spending	**B2a**	29,198	-	**29,198**
Total grantmaking costs	**B2c**	95,339	-	**95,339**
Total support costs	**B2d**	114,267	-	**114,267**
Total Governance costs	**B2e**	2,076	-	**2,076**
Total charitable expenditure	**B2**	**240,880**	**-**	**240,880**