

**The British Dermatological Nursing  
Group  
(Limited by Guarantee)**

Report and unaudited Financial Statements

Year Ended

30 September 2023

**Company number** 07035369

**Charity number** 1133259

**THE BRITISH DERMATOLOGICAL NURSING GROUP  
(Limited by Guarantee)**

**Annual report and unaudited financial statements for the year ended 30 September 2023**

---

**Contents**

**Page:**

2	Report of the Trustees
8	Independent examiner's report
9	Statement of financial activities
10	Balance sheet
11	Statement of cash flows
12	Notes forming part of the financial statements

---

**Directors/Trustees**

Mrs L McGovern (President)  
M Sutherland  
A Barea  
R L Skrine  
K Stephen  
Elizabeth Lusted  
Valerie Anderson

**Secretary and Registered Office**

Susan Maguire  
The Clubhouse  
20 St Andrew Street  
London  
EC4A 3AG

**Company number**

07035369

**Charity number**

1133259

**THE BRITISH DERMATOLOGICAL NURSING GROUP  
(Limited by Guarantee)**

**Report of the Trustees for the year ended 30 September 2023**

---

The Trustees present their report and the unaudited financial statements for the year ended 30 September 2023.

**The Trustees who served throughout the year were:**

Mrs L McGovern (President)  
M Sutherland  
A Barea  
R L Skrine  
R H Penzer-Hick (resigned 20<sup>th</sup> September 2023)  
L Moorhead (resigned 20<sup>th</sup> September 2023)  
S Copperwheat (resigned 20<sup>th</sup> September 2023)  
K Stephen (appointed 20<sup>th</sup> September 2023)  
Elizabeth Lusted (appointed 20<sup>th</sup> September 2023)  
Valerie Anderson (appointed 20<sup>th</sup> September 2023)

**Secretary**

Susan Maguire

**Independent examiner**

Chesterton Consultancy Ltd  
42 Abbotsbury Gardens  
Pinner  
Middlesex  
HA5 1SX

**Solicitors**

B P Collins  
Collins House  
32-38 Station Road  
Gerrards Cross  
Buckinghamshire  
SL9 8EL

# **THE BRITISH DERMATOLOGICAL NURSING GROUP**

## **(Limited by Guarantee)**

### **Report of the Trustees for the year ended 30 September 2023 *(Continued)***

---

#### **Structure, Governance and Management**

##### **Governing document**

The British Dermatological Nursing Group was incorporated on 30th September 2009 and is established as a company limited by guarantee and registered as a charity with the Charity Commission. The affairs of the Group are governed by its Memorandum and Articles of Association and managed by a Board of Directors who are Trustees of the Charity. The liability of each member in the event of the Group being wound up is limited to a sum not exceeding £1.

The British Dermatological Nursing Group was originally formed in 1989 as an unincorporated charity (No. 1077252). This charity ceased activity on the 31st May 2010 and its assets, totalling £262,898 were transferred to the new incorporated charity as of that date under a Transfer of Assets resolution dated 21st April 2010.

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as Committee Members of the Charity. At the Annual General Meeting a vote was taken to change the articles of association allowing executive committee members to serve for up to 5 years on the committee and for there to be a maximum of seven Committee Members. No Committee Member shall be eligible for re-election for a period of 12 months from the date that his or her office comes to an end.

#### **Objectives and Aims**

The unincorporated British Dermatological Nursing Group was formed in 1989 after recognising the need for a low cost educational platform to assist nurses in developing their skills and experience in dermatological nursing. The Group has a Constitution that is reviewed on an annual basis to ensure that it reflects the changing needs of the members as well as that of the Charities Commission. Any amendments to the Constitution are voted in by the Group at the Annual General Meeting.

The Group has referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing its aims and objectives and in planning its future activities and the trustees believe that the activities undertaken are of clear benefit to the public and in accordance with the aims and objectives set. Specifically, the objects of the Group are to preserve and protect health and relieve sickness by maintaining and improving standards of practice in dermatological nursing for the public benefit.

#### **Key management and remuneration**

The trustees consider the board of Trustees and the Chief Executive Officer as comprising the key management personnel of the charity in charge of directing and controlling the charity, and running and operating the charity on a day to day basis. Trustees are responsible for the management of The British Dermatological Nursing Group for which they receive no remuneration. The remuneration of the Chief Executive Officer is agreed by the Trustees when reviewing the previous year's annual accounts. The Chief Executive Officer's remuneration is aligned to job roles and appropriate pay scales within both the private and NHS sectors.

#### **Recruitment and appointment of new trustees**

It is the existing Trustees' responsibility to identify potential Trustees with appropriate skills and background from the Group's membership. Trustees are elected annually and reflect the national membership of the group. The Trustees are elected for a fixed term of office. Following this term, they retire from the position of Trustee.

**THE BRITISH DERMATOLOGICAL NURSING GROUP**  
**(Limited by Guarantee)**

**Report of the Trustees for the year ended 30 September 2023 (*Continued*)**

---

**Risk management**

The British Dermatological Nursing Group has a comprehensive Risk Assessment Policy which categories the impact of the principal risks to the Group. The key risks are the continuance of both sufficient corporate sponsorship and the possible impact this could have on financial planning and management and the income generated with the annual conference event. Forthcoming events are planned in light of both of these sources of income. This is regularly discussed and monitored at Trustee Meetings which are attended by the Trustees and the Chief Executive Officer.

Potential corporate sponsors are investigated and the Trustees would consider diversification in other activities and sources of income if required.

**Principle funding sources**

During the period the charity received corporate sponsorship of £380,427 (2022 - £406,813). In addition it received conference related income of £284,230 (2022 - £222,832) and subscriptions of £38,476 (2022 - £34,806).

**Strategies**

Development of strategic aims for the group to:

- Ensure the structure of the BDNG is appropriate for its purpose;
- Ensure the BDNG maximises its influence and communicates to key stakeholders;
- Develop sound financial plans and practices to ensure income is sufficient to meet expenditure;
- Provide appropriate educational and practice development to members;
- Ensure the BDNG website meets the needs of its members;
- Ensure the BDNG meets the needs of its existing and future membership.

Through the development of sub groups, the Group continues to offer peer support and information sharing. These sub groups report directly to the Committee and the Chair of each of these groups is a co-opted member of the Committee.

The Group continues to have representation of various external groups from within the Committee and also identified Group members. These representatives report directly to the Committee.

# **THE BRITISH DERMATOLOGICAL NURSING GROUP**

## **(Limited by Guarantee)**

### **Report of the Trustees for the year ended 30 September 2023 (*Continued*)**

---

## **Achievements and Performance**

### **Charitable Activities**

At the beginning of the year, the trustees discussed the reserves position of the charity, which had grown in excess of its reserves policy, mainly attributable to new income generating initiatives introduced towards the end of 2022.

In 2022/23 these excess reserves have enabled the trustees to undertake new educational initiatives and one-off additional charitable activities for the benefit of both its members and the general public. It is anticipated that this will continue for a further year into 2023/24.

The BDNG offered Rising Star Scholarships to support nurses new in their dermatology nursing career to attend the WCD. These nurses were nominated by their nursing and medical colleagues and seven nurses were selected to attend. The BDNG Executive who were also in attendance at the WCD provided a buddy for each of the rising stars to discuss educational opportunities at the congress and as a point of contact during their time in Singapore.

The BDNG Annual Conference continues to grow. This year we moved to larger meeting and exhibition spaces at Harrogate Convention Centre with 34 exhibition stands and representatives from patient charities exhibiting at the Patient Support Hub. The BDNG increased the education offering to delegates by running three concurrent programs focusing on medical dermatology, professional development and skin cancer. The Derm School was also very well attended. This year's annual conference was the largest to date with 475 delegates. For environmental reasons and to reduce the reliance on printed material, the printed delegate handbook was replaced by the BDNG app and the poster exhibition was digital.

The BDNG continues to engage with other organisations within the dermatology community. The President and Chief Executive meet informally throughout the year with their equivalents from the British Association of Dermatologists (BAD). In early summer 2023, President and Stone Award recipients were unveiled at BAD House. This was attended by past presidents and award recipients as well as representatives from the BAD. The BDNG continues to contribute to the BAD Nursing Stream and has been represented on various external committees including the Dermatology Council for England, The National Institute for Health and Care Excellence (NICE), Medicines and Healthcare products Regulatory Agency (MHRA) and NHS England.

### **Future Plans**

The BDNG plans to recruit more members of staff – an Events Manager to oversee the delivery of all educational events, an In Person Events Education Lead to focus on the clinical programmes for all in person events including conference and an additional Education Nurse. The Events Manager is a full time position and the other two positions are part time for nurses who are working clinically in dermatology.

To celebrate dermatology nursing, the BDNG will be hosting an Awards ceremony in Spring 2024. The existing awards, Stone Achievement Award and Team of the Year Award will be presented at this event along with new categories for Nurse Innovator, Rising Star and Patient's Choice.

The BDNG will continue to provide scholarships for members for professional development. To build upon the existing Scholarships, the BDNG will launch a MPhil/PhD scholarship to support members to undertake further higher studies.

The BDNG will provide sponsorship for the Burma Skin Care Initiative's Spirit of Partnership garden at the Chelsea Flower Show. This offers the BDNG an unprecedented opportunity to promote dermatological nursing. BDNG members will be in attendance throughout the flower show and will have opportunities to engage with

## **THE BRITISH DERMATOLOGICAL NURSING GROUP (Limited by Guarantee)**

### **Report of the Trustees for the year ended 30 September 2023 *(Continued)***

---

members of the public to talk about skin health issues and the role of nurses. As there will be a number of other professional organisations supporting the garden, it represents an unparalleled opportunity to show the teamwork and mutual support that exists within the professional dermatology community.

The BDNG will invest in its journal, Dermatological Nursing. The journal is now in its 26<sup>th</sup> year of publication. This investment will involve a rebranding of the journal and improvement to the online access to the journal through medical and nursing databases.

The BDNG will continue to deliver high quality education at an affordable cost to members through online and in person events. The annual conference will continue to be held in Harrogate Convention Centre.

#### **Investment policy and Objectives**

The constitution authorises the trustees to apply the assets and property of the Charity solely towards the promotion and purpose of The British Nursing Dermatological Group as laid down in the constitution.

#### **Reserves Policy**

Any funds provided to the British Dermatological Nursing Group for a specific purpose are classed as a restricted reserve. Trustees are resolved to limit spending each year to an amount considered to balance the interest of the current and future beneficiaries of the Group's work.

In light of the recent pandemic, the Trustees continue to adopt a more cautious policy of retaining funds, thus protecting the Group's core activities in the event of a shortfall in income. Furthermore the trustees intend to continue using these excess reserves to focus on a number of new initiatives, as reviewed in the Future Plans section of this report.

Unrestricted reserves at the balance sheet date totalled £605,910 (2022 - £646,420) and restricted reserves of £Nil (2022 - £9,936).

#### **Qualifying 3<sup>rd</sup> Party Indemnity Provisions**

The charitable company has granted an indemnity to its trustees against liability in respect of actions brought by third parties, subject to the conditions set out in the Companies Act 2006. Such qualifying third party indemnity provision remains in force as at the date of approving the Trustees' Report.

**THE BRITISH DERMATOLOGICAL NURSING GROUP**  
**(Limited by Guarantee)**

**Report of the Trustees for the year ended 30 September 2023 (*Continued*)**

---

**Statement of Trustees' Responsibilities**

The trustees (who are also directors of The British Dermatological Nursing Group for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Signed on behalf of Trustees

**Lisa McGovern**  
**Chair**

Dated



**THE BRITISH DERMATOLOGICAL NURSING GROUP  
(Limited by Guarantee)**

**Independent Examiners Report to the members of The British Dermatological Nursing Group**

---

I report to the charity trustees on my examination of the accounts of The British Dermatological Nursing Group for the year ended 30<sup>th</sup> September 2023.

**Responsibilities and basis of 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**

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

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

- (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.

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

Date:

**Graham Bolton F.C.M.A.**  
**For and on behalf of Chesterton Consultancy Ltd**  
Management Accountants

42 Abbotsbury Gardens  
Pinner  
Middlesex  
HA5 1SX

**THE BRITISH DERMATOLOGICAL NURSING GROUP**  
**(Limited by Guarantee)**

**Statement of financial activities (incorporating an income and expenditure account)**  
**for the year ended 30 September 2023**

		Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	Note	£	£	£	£
<b>Income and endowments from:</b>					
Corporate sponsorship		380,427		380,427	406,813
Subscriptions		38,476		38,476	34,806
Investments	2	341		341	56
<b>Charitable activities</b>					
Educational meeting attendance fees		21,476	2,500	23,976	18,420
Annual Conference		284,230		284,230	222,832
<b>Total income</b>		<b>724,950</b>	<b>2,500</b>	<b>727,450</b>	<b>682,927</b>
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Fundraising costs	3	96,970		96,970	91,771
<b>Charitable activities:</b>					
Education and educational meetings	4	668,490	12,436	680,926	412,433
<b>Total expenditure</b>		<b>765,460</b>	<b>12,436</b>	<b>777,896</b>	<b>504,204</b>
<b>Net (expenditure)/income</b>		<b>(40,510)</b>	<b>(9,936)</b>	<b>(50,446)</b>	<b>178,723</b>
Resources b/fwd		646,420	9,936	656,356	477,633
<b>Balance as at 30 September 2023</b>		<b>605,910</b>	<b>0</b>	<b>605,910</b>	<b>656,356</b>

All amounts relate to continuing activities.  
All gains and losses recognised in the year are included above.

The notes on pages 12 to 17 form part of these financial statements.

**THE BRITISH DERMATOLOGICAL NURSING GROUP**  
**(Limited by Guarantee)**

**Balance sheet at 30 September 2023**

		Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9	7,992	-	7,992	7,018
<b>Current assets</b>					
Debtors	10	257,399		257,399	133,946
Cash and bank balances		449,164		449,164	664,468
		<u>706,563</u>	<u>0</u>	<u>706,563</u>	<u>798,414</u>
<b>Creditors: amounts falling within one year</b>	11	(108,645)		(108,645)	(149,076)
<b>Net current assets</b>		<u>597,918</u>	<u>0</u>	<u>597,918</u>	<u>649,338</u>
<b>Net assets</b>		<u>605,910</u>	<u>0</u>	<u>605,910</u>	<u>656,356</u>
<b>Financed by:</b>					
Unrestricted funds	12			605,910	646,420
Restricted Funds				0	9,936
				<u>605,910</u>	<u>656,356</u>

For the year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

The financial statements were approved and authorised for issue on \_\_\_\_\_ and signed on its behalf by:

\_\_\_\_\_  
 Lisa McGovern  
**Trustee (Chair)**

The notes on pages 12 to 17 form part of these financial statements.

**Company Registration No. 07035369**

**THE BRITISH DERMATOLOGICAL NURSING GROUP**  
**(Limited by Guarantee)**

**Statement of Cash Flows for the year ended 30 September 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows/(Loss) from operating activities</b>		
Net (expenditure)/income for the year	<b>(50,446)</b>	178,723
<b>Add back depreciation</b>	<b>3,250</b>	3,116
	<b>(47,196)</b>	181,839
<b>Purchase of fixed assets</b>	<b>(4,224)</b>	(8,249)
Adjustments for:		
Interest receivable	<b>(341)</b>	(56)
Decrease/(increase) in debtors	<b>(123,453)</b>	96,408
Increase/(decrease) in creditors	<b>(40,431)</b>	14,191
<b>Net cash generated/(used) in operating activities</b>	<b>(215,645)</b>	284,133
<b>Cash flows from investing activities</b>		
Interest received from investments	<b>341</b>	56
<b>Net cash (used in) / provided by investing activities</b>	<b>341</b>	56
<b>Cash flows from financing activities</b>	<b>-</b>	-
<b>Change in cash and cash equivalents in the reporting period</b>	<b>(215,304)</b>	284,189
Cash and cash equivalents at the beginning of the year	<b>664,468</b>	380,279
<b>Cash and cash equivalents at the end of the year</b>	<b>449,164</b>	664,468

# **THE BRITISH DERMATOLOGICAL NURSING GROUP**

## **(Limited by Guarantee)**

**Notes forming part of the financial statements for the year ended 30 September 2023**

---

### **1 Accounting policies**

The British Dermatological Nursing Group is a company limited by guarantee, domiciled and incorporated in England and Wales. The registered office is The Clubhouse, 20 St Andrew Street, London. EC4A 3AG.

#### **Basis of accounting**

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest pound.

#### **Going Concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern.

The trustees make this assessment in respect of a period of one year from the date of the approval of the financial statements and have concluded that there are no material uncertainties about the charity's ability to continue.

#### **Income**

Subscriptions, sponsorship and other income is accounted for in the year in which it is receivable. Income from attendance fees for educational meetings is recognised in the year in which they are held.

Where a sponsorship has been specified as relating to a future accounting period or where subscriptions relate to a future accounting period, the income is deferred until that period. All income deferred in the previous year has been recognised in the current year.

#### **Income from investments**

Bank interest is accounted for when received.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenses are accounted for on an accruals basis.

**THE BRITISH DERMATOLOGICAL NURSING GROUP**  
**(Limited by Guarantee)**

**Notes forming part of the financial statements for the year ended 30 September 2023 (Continued)**

---

**1 Accounting policies (continued)**

*Costs of generating funds* comprise of those costs directly attributable to generating sponsorship income.

*Charitable activities* include all expenditure incurred in pursuance of the Society's objectives.

*Governance costs* comprise of all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the preparation and examination of the financial statements and legal fees.

*Support costs* include general administrative costs and are apportioned to appropriate expense categories on a percentage of total cost basis.

**Tangible fixed assets and Depreciation**

Tangible fixed assets are included at cost. Depreciation is provided to write off the cost, less estimated residual values, of all tangible fixed assets, evenly over their expected useful lives. It is calculated at the following rates:

Computer equipment	- 25% per annum straight line
Plant & machinery	- 20% per annum straight line

**Financial instruments**

*Cash and cash equivalents* comprise cash at banks and in hand, including short term deposits with a maturity date of three months or less.

*Debtors and Creditors*

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price.

**Funds**

*Unrestricted funds* comprise of the accumulated excess of incoming resources over resources expended on the Statement of Financial Activities. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Society.

*Restricted funds* comprise of the accumulated excess of incoming resources over resources expended on the Statement of Financial Activities and are only available for their specified use.

**Taxation**

No provision has been made for taxation as the Society's status renders it exempt from UK direct taxation.

**THE BRITISH DERMATOLOGICAL NURSING GROUP**  
**(Limited by Guarantee)**

Notes forming part of the financial statements for the year ended 30 September 2023 *(Continued)*

**1 Accounting policies (continued)**

**Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant.

The judgement that management has made in the process of applying the charity's accounting policies which has the most significant effect on the amounts recognised in the accounts is the allocation of support costs across activities.

**2 Investment income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Interest on cash deposits	<b>341</b>	56
	<u>          </u>	<u>          </u>

**3 Costs of generating funds**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
External fundraising costs	<b>58,732</b>	56,421
Support costs	<b>38,238</b>	35,350
	<u>96,970</u>	<u>91,771</u>
	<u>          </u>	<u>          </u>

**4 Charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Educational meeting costs	<b>79,605</b>	56,886
Conference costs	<b>181,826</b>	99,605
Journal costs	<b>65,665</b>	66,331
Awards	<b>69,722</b>	14,250
Other charitable costs	<b>16,587</b>	18,802
Support costs	<b>267,521</b>	156,559
	<u>680,926</u>	<u>412,433</u>
	<u>          </u>	<u>          </u>

**THE BRITISH DERMATOLOGICAL NURSING GROUP**  
**(Limited by Guarantee)**

Notes forming part of the financial statements for the year ended 30 September 2023 *(Continued)*

**5 Support costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and related payroll costs	<b>151,358</b>	119,636
Travel & subsistence	<b>49,499</b>	27,496
Office expenses	<b>25,195</b>	17,466
Software development and subscriptions	<b>53,862</b>	-
Rent & premises costs	<b>15,874</b>	17,429
Depreciation	<b>3,250</b>	2,656
Disposal of fixed assets	-	461
Governance costs (see Note 6)	<b>6,721</b>	6,765
	<b>305,759</b>	191,909
Apportioned to:		
Costs of generating funds	<b>38,238</b>	35,350
Charitable activities	<b>267,521</b>	156,559
	<b>305,759</b>	191,909

**6 Analysis of governance costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent examiners remuneration is broken down as follows:		
Independent examination of the financial statements	<b>2,145</b>	1,950
Other governance costs include:		
Accountancy	<b>4,576</b>	4,046
Legal & professional fees	-	769
	<b>6,721</b>	6,765



**THE BRITISH DERMATOLOGICAL NURSING GROUP**  
**(Limited by Guarantee)**

**Notes forming part of the financial statements for the year ended 30 September 2023 (Continued)**

**7 Trustees and other employees**

There were no trustees' remuneration or other benefits for the year ended 30th September 2023 nor for the year ended 30th September 2022.

Trustees had expenses reimbursed totalling £21,000 (2022 - £11,424) in respect of travel and subsistence.

No other related party transactions took place in the year that require disclosure.

<b>8 Staff Costs</b>	<b>2023</b>	<b>2022</b>
Wages and salaries	<b>138,481</b>	109,741
Social security costs	<b>9,187</b>	7,317
Pension costs	<b>3,690</b>	2,578
	<b>151,358</b>	119,636

The average number of employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
Administration	4	3

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>2023</b>	<b>2022</b>
£60,000 - £70,000	1	1

<b>9 Fixed assets</b>	<b>Computer software and Office equipment</b>
	<b>£</b>
<i>Cost</i>	
At 1 November 2022	12,817
Additions	4,224
Disposals	(999)
At 30 September 2023	<b>16,042</b>
<i>Depreciation</i>	
At 1 November 2022	5,799
Provided for the year	3,250
Written back on disposal	(999)
At 30 September 2023	<b>8,050</b>
<i>Net book value</i>	
At 30 September 2023	<b>7,992</b>
At 30 September 2022	7,018

**THE BRITISH DERMATOLOGICAL NURSING GROUP**  
**(Limited by Guarantee)**

Notes forming part of the financial statements for the year ended 30 September 2023 *(Continued)*

**10 Debtors**

	2023	2022
	£	£
Trade debtors	199,192	110,095
Other debtors	2,000	5,000
Prepayments and accrued income	56,207	18,851
	<u>257,399</u>	<u>133,946</u>

**11 Creditors: amounts falling due within one year**

	2023	2022
	£	£
Trade creditors	30,346	106,291
Other creditors	44,366	2,700
Accruals	17,113	17,014
Taxation	16,820	23,071
	<u>108,645</u>	<u>149,076</u>

**12 Unrestricted funds**

	Balance b/fwd £	Incoming Resources £	Outgoing Resources £	Balance 30 September 2023 £
<b>Unrestricted funds</b>				
General fund	646,420	724,950	(765,460)	605,910
<b>Restricted funds</b>				
World Congress of Dermatology	8,426	2,500	(10,926)	0
Promotional videos	1,510		(1,510)	0
	<u>9,936</u>	<u>2,500</u>	<u>(12,436)</u>	<u>0</u>
<b>Total Funds</b>	<u>656,356</u>	<u>727,450</u>	<u>(777,896)</u>	<u>605,910</u>