

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

Report and unaudited Financial Statements

Year Ended

30 September 2025

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 2025

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Directors/Trustees

Elizabeth McGovern (President)
Karen Stephen
Elizabeth Lusted
Valerie Anderson
Pauline Stopford-Taylor
Emmanuel Toni

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 2025

The Trustees present their report and the unaudited financial statements for the year ended 30 September 2025.

The Trustees who served throughout the year were:

Elizabeth McGovern (President)
Karen Stephen
Elizabeth Lusted
Valerie Anderson
Pauline Stopford-Taylor
Emmanuel Toni

Secretary

Susan Maguire

Independent examiner

Chesterton Consultancy Ltd
42 Abbotbury 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 2025 *(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 a previous 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 2025 (*Continued*)

Risk management

The British Dermatological Nursing Group has a comprehensive Risk Assessment Policy which categorises 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 £684,116 (2024 - £450,940). In addition, it received conference related income of £104,480 (2024 - £313,127), educational meeting fees of £25,730 (2024 - £20,310) and subscriptions of £40,734 (2024 - £36,396).

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 subgroups, the Group continues to offer peer support and information sharing. These subgroups 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 2025 (*Continued*)

Achievements and Performance

Charitable Activities

The British Dermatological Nursing Group (BDNG) continued to deliver its charitable objectives over the last year by supporting dermatology nursing professionals through education, professional development, and opportunities for collaboration and networking. Activities were focused on advancing standards of care in dermatology, sharing best practice, and fostering a supportive professional community.

Annual Conference

The 34th Annual BDNG Conference was the flagship activity of the year with over 470 delegates in attendance. The three-day event provided a comprehensive programme of education and professional development, alongside structured opportunities for networking and peer support.

The conference brought together dermatology nurses and allied professionals from across the UK and Ireland, enabling delegates to:

- Update their knowledge and skills through educational sessions.
- Share best practice and innovations in dermatological nursing.
- Network with peers and speakers, strengthening professional links within the specialty.

The scale of attendance and the longevity of the conference demonstrate its ongoing value to the dermatology nursing community and its alignment with BDNG's charitable aims.

Educational Meetings and Masterclasses

In addition to the annual conference, BDNG delivered further educational activities during the year, including:

- Educational meetings in Manchester and Birmingham, with a combined attendance of over 300 delegates.
- Hosting Atopic Eczema and Hidradenitis Suppurativa Masterclasses.
- Delivery of the Dermatology for Aesthetic Nurses Conference.

These events supported continued professional development and addressed specialist areas of dermatological practice.

Celebrating Dermatology Nurses

The BDNG hosted our second award event in Belfast. The categories were Stone Achievement Award for an outstanding contribution to dermatological nursing, Team of the Year Award in collaboration with the British Association of Dermatologists, Innovation Award, Rising Star Award and Patient Choice Award. There were a significant increase in nominations across all categories.

Member Engagement and Service Mapping

During the year, BDNG undertook a membership survey to measure member satisfaction and identify priorities for future activity. In addition, a dedicated survey was conducted to build a comprehensive map of dermatology nursing services across the UK and Ireland. This work supports improved understanding of workforce distribution, service provision, and professional needs within dermatology nursing.

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

Report of the Trustees for the year ended 30 September 2025 (Continued)

Strategic Development

BDNG commenced work on the development of a five-year strategic plan. This process is intended to provide a clear framework for future activity, ensure sustainability, and align the Group's work with the evolving needs of dermatology nurses and patients.

International Representation

BDNG was invited to attend the International League of Dermatological Societies (ILDS) World Skin Summit in Cape Town. BDNG was the only nursing organisation represented, providing a unique opportunity to engage with global dermatology associations. Attendance strengthened international relationships and reinforced the essential role of nurses within dermatology care worldwide.

Representative of the BDNG attended the EADV conference in Paris and took part in a European wide nurse summit as well as presenting at the Nurse Meeting.

Public Benefit

BDNG's activities during the year delivered public benefit by:

- Supporting the education and professional development of dermatology nurses.
- Contributing to improved standards of dermatological care through knowledge sharing.
- Encouraging collaboration and dissemination of best practice, ultimately benefiting patients receiving dermatology services.

Governance and Future Focus

The Group remained committed to good governance and the effective use of resources in support of its charitable objectives.

Plans for the Coming Year

Planned activities for the next year include:

- Relaunch of the BDNG website to improve accessibility, communication, and member engagement.
- Submission of a bid to host a BDNG Nurses' Summit as part of the World Congress of Dermatology 2027.
- Formal launch of the five-year strategic plan.
- Production of standardised clinical documentation to support nurses in practice, alongside updating competencies and role descriptors.
- Supporting the professional development of BDNG members through relaunching Master's Scholarships and increasing funding of Professional Development and Conference Scholarships.
- Investigating routes to support research in dermatological nursing.

These initiatives are intended to strengthen professional support for dermatology nurses and further enhance patient care.

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

Report of the Trustees for the year ended 30 September 2025 *(Continued)*

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.

The trustees have established a policy of retaining funds equivalent to 6 months of expenditure in order to protect the Society's core activities in the event of a shortfall in income. This was estimated to be approximately £300,000. Although the amounts in reserve exceed the target, over the years the organisation has seen fluctuations in financial results from year to year and therefore the trustees do not see the level of reserves as excessive. Furthermore, the trustees intend to continue to use any excess reserves to focus on new initiatives, as referred to in this report.

Unrestricted reserves at the balance sheet date totalled £715,741 (2024 - £588,521) and restricted reserves of £Nil (2024 - £Nil).

Qualifying 3rd 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 2025 (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

Elizabeth McGovern

Elizabeth McGovern
Chair

Dated: 16th April 2026

**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 30th September 2025.

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 Chartered Institute of Management Accountants, 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.

Graham Bolton

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

Date: 29th April 2026

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 2025

		Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	Note	£	£	£	£
Income and endowments from:					
Corporate sponsorship		681,616	2,500	684,116	450,940
Subscriptions		40,734	-	40,734	36,396
Investments	2	-	-	-	505
Charitable activities					
Educational meeting attendance fees		25,730	-	25,730	20,310
Annual Conference		104,480	-	104,480	313,127
Total income		852,560	2,500	855,060	821,278
Expenditure on:					
Raising funds					
Fundraising costs	3	133,810	-	133,810	122,439
Charitable activities:					
Education and educational meetings	4	591,530	2,500	594,030	666,228
Donations		-	-	-	50,000
Total expenditure		725,340	2,500	727,840	838,667
Net (expenditure)/income		127,220	-	127,220	(17,389)
Resources b/fwd		588,521	-	588,521	605,910
Balance as at 30 September 2025		715,741	-	715,741	588,521

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

The notes on pages 13 to 18 form part of these financial statements.

THE BRITISH DERMATOLOGICAL NURSING GROUP
(Limited by Guarantee)
Balance sheet at 30 September 2025

		Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	Note	£	£	£	£
Fixed assets					
Tangible assets	9	2,978	-	2,978	6,726
Current assets					
Debtors	10	370,923	-	370,923	414,701
Cash and bank balances		685,457	-	685,457	424,433
		<u>1,056,380</u>	<u>-</u>	<u>1,056,380</u>	<u>839,134</u>
Creditors: amounts falling within one year	11	(343,617)	-	(343,617)	(257,339)
Net current assets		<u>712,763</u>	<u>-</u>	<u>712,763</u>	<u>581,795</u>
Net assets		<u>715,741</u>	<u>-</u>	<u>715,741</u>	<u>588,521</u>
Financed by:					
Unrestricted funds	12			715,741	588,521
Restricted Funds				-	-
				<u>715,741</u>	<u>588,521</u>

For the year ending 30 September 2025 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 ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006. They also acknowledge their responsibility for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company

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 16th April 2026 and signed on its behalf by:

Elizabeth McGovern

Elizabeth McGovern
Trustee (Chair)

The notes on pages 13 to 18 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 2025

	2025	2024
	£	£
Cash flows/(Loss) from operating activities		
Net (expenditure)/income for the year	127,220	(17,389)
Add back depreciation	3,748	4,227
	130,968	(13,162)
Purchase of fixed assets	-	(2,961)
Adjustments for:		
Interest receivable	-	(505)
Decrease/(increase) in debtors	43,778	(157,302)
Increase/(decrease) in creditors	86,278	148,694
Net cash generated/(used) in operating activities	261,024	(25,236)
Cash flows from investing activities		
Interest received from investments	-	505
Net cash (used in) / provided by investing activities	-	505
Cash flows from financing activities	-	-
Change in cash and cash equivalents in the reporting period	261,024	(24,731)
Cash and cash equivalents at the beginning of the year	424,433	449,164
Cash and cash equivalents at the end of the year	685,457	424,433

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

Notes forming part of the financial statements for the year ended 30 September 2025

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 of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention

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 company made a surplus for the year of £127,220, and had net assets of £715,741 as at 30 September 2025. The total of cash reserves as at the year-end was £685,457 and remain profitable post year end.

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, 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 2025 (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, other professional 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 up to 12 months.

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 2025 *(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

	2025	2024
	£	£
Interest on cash deposits	-	505
	<u> </u>	<u> </u>

3 Costs of generating funds

	2025	2024
	£	£
External fundraising costs	67,880	75,234
Support costs	65,930	47,205
	<u>133,810</u>	<u>122,439</u>

4 Charitable activities

	2025	2024
	£	£
Educational meeting costs	58,199	44,501
Conference costs	69,564	172,292
Journal costs	63,878	67,027
Awards	45,970	94,830
Other charitable costs	68,866	30,722
Support costs	287,553	256,856
	<u>594,030</u>	<u>666,228</u>

THE BRITISH DERMATOLOGICAL NURSING GROUP
(Limited by Guarantee)

Notes forming part of the financial statements for the year ended 30 September 2025 (*Continued*)

5 Support costs

	2025	2024
	£	£
Salaries and related payroll costs	255,028	205,442
Travel & subsistence	28,798	36,212
Office expenses	21,664	18,257
Software development and subscriptions	23,053	15,151
Rent & premises costs	12,140	13,472
Depreciation	3,748	4,227
Governance costs (see Note 6)	9,052	11,300
	353,483	304,061
Apportioned to:		
Costs of generating funds	65,930	47,205
Charitable activities	287,553	256,856
	353,483	304,061

6 Analysis of governance costs

	2025	2024
	£	£
Independent examiners remuneration is broken down as follows:		
Independent examination of the financial statements	2,400	2,300
Other governance costs include:		
Accountancy	5,113	5,277
Legal & professional fees	1,539	3,723
	9,052	11,300

THE BRITISH DERMATOLOGICAL NURSING GROUP
(Limited by Guarantee)

Notes forming part of the financial statements for the year ended 30 September 2025 (*Continued*)

7 Trustees and other employees

There were no trustees' remuneration or other benefits for the year ended 30th September 2025 nor for the year ended 30th September 2024.

Trustees had expenses reimbursed totalling £10,064 (2024 - £13,537) in respect of travel and subsistence.

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

8 Staff Costs	2025	2024
Wages and salaries	234,102	187,768
Social security costs	15,613	13,570
Pension costs	5,313	4,104
	255,028	205,442

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

	2025	2024
Administration and education	8	6

The number of employees and key management personnel whose employee benefits (excluding employer pension costs) exceeded £70,000 was:

	2025	2024
£70,001 - £80,000	1	1

9 Fixed assets

	Computer software and Office equipment £
<i>Cost</i>	
At 1 October 2024	17,233
At 30 September 2025	17,233
<i>Depreciation</i>	
At 1 October 2024	10,507
Provided for the year	3,748
At 30 September 2025	14,255
<i>Net book value</i>	
At 30 September 2025	2,978
At 30 September 2024	6,726

THE BRITISH DERMATOLOGICAL NURSING GROUP
(Limited by Guarantee)

Notes forming part of the financial statements for the year ended 30 September 2025 *(Continued)*

10 Debtors

	2025	2024
	£	£
Trade debtors	202,420	392,210
Other debtors	500	-
Prepayments and accrued income	168,003	22,491
	370,923	414,701

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	17,433	47,525
Other creditors	212,260	134,067
Accruals	95,619	26,746
Taxation	18,305	49,001
	343,617	257,339

12 Unrestricted funds

	Balance b/fwd £	Incoming Resources £	Outgoing Resources £	Balance 30 Sep 2025 £
Unrestricted funds				
General fund	588,521	855,060	(727,840)	715,741
Total Funds	588,521	855,060	(727,840)	715,741