

THE BODY DYSMORPHIC DISORDER FOUNDATION

England & Wales · Charity number 1153753

Details

Other names	THE BDD FOUNDATION, THE BODY DYSMORPHIA DISORDER FOUNDATION
Status	Registered
Legal form	CIO
Registered	2013-09-10
Register	View on the Charity Commission register

Contact

Address	45b Stanford Road London N11 3HY
Phone	02083682017
Email	info@bddfoundation.org
Website	http://bddfoundation.org

Activities

Objects: THE RELIEF OF SICKNESS AND PRESERVATION OF GOOD HEALTH AMONG PEOPLE AFFECTED BY BODY DYSMORPHIC DISORDER (BDD) IN PARTICULAR BUT NOT EXCLUSIVELY BY:(A) PROVIDING INFORMATION AND SUPPORT TO SUCH PEOPLE AND THEIR FAMILIES;(B) ADVANCING EDUCATION FOR THE PUBLIC BENEFIT OF THE CONDITION;(C) PROMOTING, SUPPORTING AND RAISING FUNDS FOR RESEARCH INTO THE CONDITION, THE USEFUL RESULTS OF WHICH WILL BE DISSEMINATED FOR THE PUBLIC BENEFIT.

Activities: The aim of The Body Dysmorphic Disorder (BDD) Foundation is to relieve suffering of those with Body Dysmorphic Disorder. The objectives are to utilise funds within the trust to raise awareness through the media and our social media channels, provide accurate information on the condition and evidence based treatments and offer support through our e-helpline and support groups.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£77,610	£102,023	-	-
2023-09-30	£122,814	£77,995	-	-
2022-09-30	£144,505	£46,708	-	-
2021-09-30	£24,562	£41,910	-	-
2020-09-30	£34,677	£33,225	-	-

Trustees

Name	Role	Appointed
Dr ROBERT WILLSON	Chair	2013-07-01
Dr Amita Jassi		2018-05-24
Dr Benedetta Monzani DClinPsy		2024-06-06
Holly Alexandra Pascale Staunton		2025-09-22
Joseph Davidson		2018-04-19
Louisa Cottrell		2025-09-22
Michael James Pounsford		2025-09-22
Scarlett Bagwell		2018-04-19

THE BODY DYSMORPHIC DISORDER FOUNDATION

England & Wales - Charity number 1153753

Accounts

Charity Number: 1153753

The Body Dysmorphic Disorder Foundation

Annual Report and Accounts

For the year ended 30 September 2024

The Body Dysmorphic Disorder Foundation

Reference and administrative details

Trustees	Dr R Willson Prof D Veale (until 6 th June 2024) N Schnackenberg J Davidson S Bagwell A Jassi Dr B Monzani (from 6 th June 2024)
Senior management	Kitty Newman, Managing Director
Charity number	1153753
Bankers	National Westminster Bank Plc 250 Bishopsgate London EC2M 4AA
Registered office	45b Stanford Road Friern Barnet N11 3HY
Independent examiner	Steve Brown ACMA 17 Foxcombe Road Bath BA1 3ED

The Body Dysmorphic Disorder Foundation

Trustees' report for the year ended 30 September 2024

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 30 September 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Constitution and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (revised 2015).

Structure, Governance and Management

Governing Document

The Body Dysmorphic Disorder Foundation is a charitable incorporated organisation (CIO) with voting members other than its Charity Trustees, constituted under an "Association" model constitution date 10th September 2013 and is a registered charity (1153753).

Organisational Structure

The following individuals served as trustees during the year and since the year end:

Dr R Willson
Prof D Veale (until 6th June 2024)
N Schnackenberg
J Davidson
S Bagwell
A Jassi
Dr B Monzani (from 6th June 2024)

All trustees served for the full period unless otherwise stated above.

No trustees had any beneficial interest in the charity and no remuneration of trustees is paid by the charity.

The Board of Trustees meets at least four times a year and is responsible for the strategic direction, policy and overall governance of the charity.

The implementation of strategy once agreed and the day to day running and management of the charity's activities is delegated to the small executive team, led by the Head of Operations.

Recruitment and appointment of new trustees

New Trustees are recruited by the Board who consider the skills currently available and then identify the requirements of any additional or replacement trustees. On successful appointment of a trustee, the Head of Operations provides documentary and verbal induction material to introduce the trustee to the objectives and workings of the charity.

Objectives and Principal Activities and Achievements

The charities' objectives are the relief of sickness and preservation of good health among people affected by Body Dysmorphic Disorder (BDD) in particular but not exclusively by:

- (a) providing information and support to such people and their families;
- (b) advancing education for the public benefit of the condition;
- (c) promoting, supporting and raising funds for research into the condition, the useful results of which will be disseminated for the public benefit.

During the past year and with input from the community the trustee board defined the charities' Values as well as the Vision and Mission statements: 'We are the leading charity for Body Dysmorphic Disorder. We shine a light on a condition that is misunderstood by raising awareness, providing support and fostering community, to shatter stigma and shame. We alleviate suffering and inspire hope - because we know recovery is possible.'

Over the past year the charity held a 10th Anniversary Conference to commemorate the ten years since our inception in 2013. This was a large event held in central London, with keynote speakers including leading

The Body Dysmorphic Disorder Foundation

Trustees' report for the year ended 30 September 2024

international experts, inspirational speakers with lived experience, workshops and a research stream. This was a huge success and also increased our video resources, as all speakers were filmed.

We continued to engage with the media to raise awareness, most notably supporting a Channel 4 documentary on Muscle Dysmorphia and a LadBible Roundtable on BDD. We contributed to articles in The Times, The Daily Mail, Yahoo Life and more.

We continued to offer support via our email helpline and bi-monthly zoom support group. We held a review of the Overcoming BDD Programme, and successfully launched cycle 7. A new CRM system has been implemented for this project, with a view to expand to other areas of the charity next year. We relaunched our School's Project with the initial recruitment of volunteers.

We took on our first full time employee, Gem Ponting, in the role of People and Projects Manager. Her role was to take over the Project Lead Role of the Overcoming BDD Programme, oversee HR aspects of the charity including onboarding of new volunteers, as well as supporting with various other aspects of administration. We also employed Lana Choufani, in the role of e-helpline co-ordinator.

Public Benefit

The charity carries out a range of activities in furtherance of its charitable objectives, as detailed under Activities and Achievements above. Having reviewed the Charity Commission's general guidance on public benefit, the Trustees consider that these activities provide benefit both to the charity's direct beneficiaries and to the wider public both in the UK and abroad.

Risk Management

The Trustees review the key risks the charity faces, but no formal risk register exists at present. The Trustees are working on putting this in place over the next year.

Future Plans

Over the coming year the Foundation will hold an online webinar series aimed at increasing resources and accessible support for our community. We will be collaborating with the International OCD Foundation on an online BDD Conference with two streams, one aimed at those with lived experience, and another for mental health clinicians. We are aiming to expand our Schools Project by providing training in schools beyond the initial South London catchment area and recruiting new volunteers for this. We will continue to raise awareness of BDD through engagement with the media and our social media. We will be bringing in a new paid membership scheme to encourage support of our charitable activities as well as trying to engage with more corporate partners. We will continue to provide support through our services: e-helpline, support groups and Overcoming BDD Programme (OBP). We are aiming to expand our volunteer team for online support groups and will be delivering two cycles of the OBP Programme. We will have a trustee recruitment campaign, with the goal to bring in more trustees to broaden our areas of expertise on the board.

Financial review

Income in the 2023/24 year which totalled £77,610 fell by £45k/37% versus the prior year, mostly due to a reduction in grant monies received and - to a lesser extent - a drop in 'in memoriam' donations. As an organisation that generates less than 10% of its income from charitable activities, BDDF is heavily reliant on grants – subject to their cycles and the success of grant applications - underpinned by donations from supporters. By introducing a paid for membership scheme in 2025, the Board are looking to build a reliable and steady income stream to support the organisation's ongoing needs.

Expenditure stood at £102,203 and, an increase of £24k/31% year on year. Of the increase, £16,700 can be attributed to additional staff costs following the recruitment of the above mentioned two new members of staff, and a further £13,600 to the 2023 Conference.

The charity expended funds in excess of its income to the value of £24,413 in the year, reducing funds carried forward to £146,939.

With a number of grant applications in the pipeline, as well as a new corporate partnership scheme that we hope to launch in 2025 and the above mentioned membership scheme, the charity is budgeting a financial break even position for the 2024/25 year.

The Body Dysmorphic Disorder Foundation

Trustees' report for the year ended 30 September 2024

Reserves

The reserves policy states that, on average over time, unrestricted reserves should exceed three months but are not expected to materially exceed six months' of forecast expenditure unless under specific circumstances for which the Board of Trustees decides additional reserves are necessary.

Based on the 2024/25 budget this is would require reserves of between £23k to £46k.

At the balance sheet date, the charity's reserves (which are shown as unrestricted funds in the balance sheet) stood at £135k. The Trustees note that reserves are significantly above the target figure but believe that this is acceptable for the charity in the current circumstances with heavy reliance on grants and donations and their uncertain nature. As discussed under financial review above, the charity is now in an operational steady state, and the trustees expect that some reserves will be used to support ongoing activities while new income streams are established.

Responsibilities of the Trustees in relation to the financial statements

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 Charity SORP;
- make judgements and estimates that are responsible and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 have overall responsibility for ensuring that the charity has appropriate systems of internal control across the entire organisation. The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

This report was approved by the Board of Trustees on 20th March 2025 and signed on its behalf by:



Dr R Willson
Trustee

Report of the independent examiner to the members of The Body Dysmorphic Disorder Foundation for the year ended 30 September 2024

I report on the financial statements of The Body Dysmorphic Disorder Foundation for the year ended 30 September 2024 as set out on pages 6 to 12.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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.



Steve Brown ACMA
17 Foxcombe Road
Bath
BA1 3ED

17 April 2025

The Body Dysmorphic Disorder Foundation
Statement of Financial Activities
for the year ended 30 September 2024

		2024 <i>Unrestricted Funds</i>	2024 <i>Restricted Funds</i>	2024 <i>Total Funds</i>	2023 <i>Total Funds</i>
	<i>Notes</i>	£	£	£	£
Income					
Voluntary income		32,367	33,758	66,125	115,933
Income from generating funds		1,034	6,074	7,108	6,045
Investment income		4,377	-	4,377	836
Total Income	2	37,778	39,832	77,610	122,814
Expenditure					
Charitable activities		38,511	63,140	101,651	74,983
Costs of generating funds		372	-	372	3,012
Total expenditure	3	38,883	63,140	102,023	77,995
Net income / (expenditure)		(1,105)	(23,308)	(24,413)	44,819
Transfers between funds		(3,380)	3,380	-	-
Net movement in funds		(4,485)	(19,928)	(24,413)	44,819
Reconciliation of funds					
Total funds brought forward		139,049	32,303	171,352	126,533
Total funds carried forward	6	134,564	12,375	146,939	171,352

The Body Dysmorphic Disorder Foundation

Balance Sheet

as at 30 September 2024

	Notes	2024 £	2023 £
Current assets			
Debtors and prepayments	4	350	-
Cash at bank and in hand		147,862	172,486
		<u>148,212</u>	<u>172,486</u>
Creditors: amounts falling due within one year	5	(1,273)	(1,134)
		<u>146,939</u>	<u>171,352</u>
Net current assets			
		<u>146,939</u>	<u>171,352</u>
Net assets		<u>146,939</u>	<u>171,352</u>
Funds			
Unrestricted funds		134,564	139,049
Restricted funds		12,375	32,303
		<u>146,939</u>	<u>171,352</u>
Total funds	6	<u>146,939</u>	<u>171,352</u>

Approved by the Board on **20th March 2025** and signed on their behalf by



Dr R Willson
Trustee

The Body Dysmorphic Disorder Foundation

Notes to the accounts for the year ended 30 September 2024

1 Principal accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below;

(a) Basis of accounting

These financial statements have been prepared under the historical cost convention in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' effective January 2019 (the Charities SORP (FRS 102)), UK accounting standards, including 'Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102). The charity is a public benefit entity and has therefore applied the relevant public benefit requirements of FRS 102.

The financial statements are prepared in Sterling which is the functional currency of the charity.

(b) Fund accounting

- (i) Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects, which include designated funds where the trustees, at their discretion, have created a fund for a specific purpose

- (ii) Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

(c) Income

All income is included in the statement of financial activities when the charity is entitled to it and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- (i) Grants and donations are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- (ii) Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- (iii) Donated services and facilities are included at the value to the charity where this can be quantified.
- (iv) The value of services provided by volunteers has not been included in these accounts.
- (v) Investment income is included when receivable on an accruals basis.

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred, and includes any VAT which cannot be fully

- (i) Fundraising costs comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- (ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them
- (iii) Support costs relate to those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs. These costs have been allocated to fund raising and specific areas of charitable activity on a basis consistent with the use of resources.

(e) Tangible fixed assets and depreciation

Tangible fixed assets costing over £500 (including any incidental expenses of acquisition) are capitalized. Depreciation is provided at rates calculated to write off the cost on a straight line basis over their expected useful economic life. The rate of depreciation is 33.33% per annum for all assets.

The Body Dysmorphic Disorder Foundation

Notes to the accounts for the year ended 30 September 2024

2 Income

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Voluntary income				
Grants	-	33,758	33,758	58,499
Donations	21,546	-	21,546	18,206
In memoriam	10,821	-	10,821	39,228
Total voluntary income	32,367	33,758	66,125	115,933
Income from charitable activities				
Conference tickets/stall fees	-	5,346	5,346	4,131
Fees for Groups/Services/Programmes	-	728	728	-
Book Sales	1,034	-	1,034	1,914
Total income from charitable activities	1,034	6,074	7,108	6,045
Investment income				
Interest	4,377	-	4,377	836
Total investment income	4,377	-	4,377	836
Total income	37,778	39,832	77,610	122,814

3 Expenditure

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Charitable activities				
Salaried staff	19,057	46,019	65,076	40,257
Recruitment & training	3,053	-	3,053	-
Freelance & temporary staff	70	2,153	2,223	10,375
Website, media & IT	2,431	1,786	4,217	6,600
Conference	-	17,689	17,689	4,057
Survey & data collection	-	-	-	1,260
Other direct costs	5,633	(5,550)	83	3,066
Support costs	8,266	1,044	9,310	9,367
Total charitable activities	38,511	63,140	101,651	74,983
Costs of generating funds				
Fundraising consultant	-	-	-	3,000
Fundraising expenses	372	-	372	12
Total costs of generating funds	372	-	372	3,012
Total expenditure	38,883	63,140	102,023	77,995

The Body Dysmorphic Disorder Foundation

Notes to the accounts for the year ended 30 September 2024

Support costs	Governance function £	General support £	Total 2024 £	Total 2023 £
Bookkeeping	-	3,428	3,428	2,049
Independent Examination Fees	1,000	1,980	2,980	1,000
IT & Office	-	2,351	2,351	2,258
Insurance	-	441	441	758
Bank Fees	-	110	110	39
Freelance & temporary staff	-	-	-	3,263
	1,000	8,310	9,310	9,367

4 Debtors: amounts falling due within one year

	2024 £	2023 £
Prepayments & accrued income	350	-
Total	350	-

5 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals & other creditors	1,273	1,134
Total	1,273	1,134

6 Movements in funds

	Balance at 30-Sep-23 £	Incoming £	Outgoing £	Transfers in / (out) £	Balance at 30-Sep-24 £
Restricted Funds					
Stronger Together	10,048	33,758	(40,208)	1,950	5,548
Schools Project	6,827	-	-	-	6,827
Conference 2023	4,741	5,346	(11,469)	1,382	-
The Fore Grant	4,916	-	(4,916)	-	-
Monki x BDDF	2,332	-	(2,380)	48	-
Overcoming BDD	3,169	728	(3,897)	-	-
Psilocybin Trial	270	-	(270)	-	-
	32,303	39,832	(63,140)	3,380	12,375
Unrestricted funds					
General funds	139,049	37,778	(38,883)	(3,380)	134,564
	139,049	37,778	(38,883)	(3,380)	134,564
Total funds	171,352	77,610	(102,023)	-	146,939

The Body Dysmorphic Disorder Foundation

Notes to the accounts for the year ended 30 September 2024

Stronger Together	This 3 year National Lottery grant contributes to the cost of our support services including e-helpline, Overcoming BDD Programme, Zoom support group and webinar/video content. The final grant instalment was received in August 2024 and we expect the remaining funds will be fully spent down by the end of February 2025.
Schools Project	The initial focus of our schools project was to create an informative video on BDD (which can be seen on our homepage). After a successful pilot a larger roll out was about to launch at the start of 2020, training volunteers to go into schools in South London to deliver BDD training. It was paused due to the pandemic and has been re-launched in 2024. From February 2025 volunteers will be going into schools, and we may also expand this via online training sessions. As a result we expect to spend more of this fund in 2025.
Conference fund	All restrictive funds for the 2024 Conference have been fully spent. They covered staging the actual conference as well as preparing written and video materials of the events for ongoing awareness raising.
The Fore Grant	This was funding for a part time member of staff. Funds were fully spent in 2024 and it is expected that this post will continue to be funded by other income streams applied for.
Monki x BDDF	This fund stemmed from a collaboration with fashion brand Monki to raise awareness of BDD via the development of a Youth website. Funds have now been fully spent.
Overcoming BDD Programme (was Structed Support Group)	This project delivers peer-led Cognitive Behaviour Therapy principles for BDD to a group of service users over a 20-week period. The project was originally funded by an Awards for All grant which has now been fully spent. After a successful pilot the project is ongoing.
Psilocybin Trial	Funds were raised to support a possible psilocybin trial for BDD. It has been agreed not run the trial as costs would be significant and with the agreement of the funder, funds have subsequently been released to unrestricted funds.

	01-Oct-22	Incoming	Outgoing	in / (out)	30-Sep-23
	£	£	£	£	£
Restricted Funds					
Structed Support Group	(968)	5,016	(879)	-	3,169
Monki x BDDF	7,215	-	(4,883)	-	2,332
Stronger Together	16,498	33,558	(40,008)	-	10,048
The Fore Grant	7,112	7,425	(9,621)	-	4,916
Conference 2023	-	7,328	(2,587)	-	4,741
Lottery Grant - 2019 conference	1,790	-	(1,790)	-	-
2021 conference	5,479	-	(5,479)	-	-
Lottery Grant - covid relief	513	-	(513)	-	-
Email Helpline	-	-	-	-	-
Psilocybin Trial	245	25	-	-	270
Schools Project	6,827	-	-	-	6,827
	<u>44,711</u>	<u>53,352</u>	<u>(65,760)</u>	<u>-</u>	<u>32,303</u>
Unrestricted funds					
General funds	81,822	69,462	(12,235)	-	139,049
	<u>81,822</u>	<u>69,462</u>	<u>(12,235)</u>	<u>-</u>	<u>139,049</u>
Total funds	126,533	122,814	(77,995)	-	171,352

The Body Dysmorphic Disorder Foundation

Notes to the accounts for the year ended 30 September 2024

7 Staff costs and numbers

	2024	2023
	£	£
Gross wages and salaries	63,871	39,561
Pension	1,205	696
	65,076	40,257

The FTE (full time equivalent) of staff employed during the period was

	2	2
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Staff costs have been analysed as:

	2024	2023
	£	£
Direct charitable expenditure	65,076	40,257
	65,076	40,257

8 Trustees' remuneration and expenses

The charity did not pay to its trustees any remuneration during the year (2023, £0). No expenses were reimbursed to trustees during the year (2023, £248).

9 Analysis of net assets between funds

	<i>General Funds</i>	<i>Restricted funds</i>	<i>Total funds</i>
	£	£	£
Current assets	135,837	12,375	148,212
Current liabilities	(1,273)	-	(1,273)
	134,564	12,375	146,939

10 Pensions

The charity operates an auto-enrolment stakeholder pension scheme with NEST. All employees are eligible, and the charity pays contributions on a qualifying earnings basis. Pension costs stated in note 7 and charged in the statement of Financial Activities represent the total contributions payable by the charity in the year.

THE BODY DYSMORPHIC DISORDER FOUNDATION

England & Wales - Charity number 1153753

Accounts

Charity Number: 1153753

The Body Dysmorphic Disorder Foundation

Annual Report and Accounts

For the year ended 30 September 2023

The Body Dysmorphic Disorder Foundation

Reference and administrative details

Trustees	Dr R Willson Prof D Veale N Schnackenberg J Davidson S Bagwell A Jassi
Senior management	Kitty Wallace Head of Operations
Charity number	1153753
Bankers	National Westminster Bank Plc 250 Bishopsgate London EC2M 4AA
Registered office	45b Stanford Road Friern Barnet N11 3HY
Independent examiner	Steve Brown ACMA 17 Foxcombe Road Bath BA1 3ED

The Body Dysmorphic Disorder Foundation

Trustees' report for the year ended 30 September 2023

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 30 September 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (revised 2015).

Structure, Governance and Management

Governing Document

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Organisational Structure

The following individuals served as trustees during the year and since the year end:

Dr R Willson
Prof D Veale
N Schnackenberg
J Davidson
S Bagwell
A Jassi

All trustees served for the full period unless otherwise stated above.

No trustees had any beneficial interest in the charity and no remuneration of trustees is paid by the charity.

The Board of Trustees meets at least 4 times a year and is responsible for the strategic direction, policy and overall governance of the charity.

The implementation of strategy once agreed and the day to day running and management of the charity's activities is delegated to the small executive team, led by the Head of Operations.

Recruitment and appointment of new trustees

New Trustees are recruited by the Board who consider the skills currently available and then identify the requirements of any additional or replacement trustee. On successful appointment of a trustee, the Head of Operations provides documentary and verbal induction material to introduce the trustee to the objectives and workings of the charity.

Objectives and principal activities

The aim of the charity is to relieve the suffering of those with body dysmorphic disorder. The objectives are to utilise funds within the trust to raise awareness through the media and our social media channels, provide accurate information on the condition and evidence-based treatments and offer support through our e-helpline and support groups.

Activities and Achievements

Over the past year the charity has raised awareness via a large campaign in partnership with the fashion brand Monki, that involved their UK and online stores, posters across the UK and a social media campaign. We engaged with the media, with mentions in the Times, ABC news, GQ magazine and BBC News and more. Our website was updated with a new system called JAAQ which utilises A.I. and enables users to ask a clinician and someone with lived experience questions about BDD. We also launched a new Youth website, with bespoke content and videos aimed at young people with BDD and their parents or carers. We delivered a webinar series to our community on various BDD related topics, delivered by specialist clinicians and individuals with lived experience. We continued to offer support via our email helpline and bi-monthly

The Body Dysmorphic Disorder Foundation

Trustees' report for the year ended 30 September 2023

zoom support group. Cycle 6 of the Overcoming BDD programme successfully took place, before a clinical review later in the year.

Public Benefit

The Trust carries out a range of activities in furtherance of its charitable objectives, as detailed under Activities and Achievements above. Having reviewed the Charity Commission's general guidance on public benefit, the Trustees consider that these activities provide benefit both to the charity's direct beneficiaries and to the wider public both in the UK and abroad.

Risk Management

The Trustees regularly review the risks the charity faces and are satisfied that systems are in place to mitigate their exposure to the major risks.

Future Plans

Over the coming year the Foundation will be reviewing all projects and processes with the intention of bringing in a new CRM system. We will hire our first full time employee, a People and Project's Manager. The Overcoming BDD Programme received a clinical review, and this project will be re-launched. We also intend to re-launch our School's Project. The charity will be reviewing our vision, mission and values with input from the community. We will publish our first impact report. We will be re-developing the most used feature of our website – the 'Do I have BDD? Quiz' which will aim to make it more user-friendly and signpost those scoring highly to the right support. We will continue to raise awareness of BDD through engagement with the media and our social media. We will continue to provide support through our services: e-helpline, support groups and Overcoming BDD Programme.

Financial review

Although income fell this was a year of growth for the BDDF. Significant donation income over the last 2 years allowed the charity to employ staff for the first time having previously relied on freelance staff and consultants. With the new staff team under the leadership of Head of Operations Kitty Wallace in place the charity now has a wider range of activity than ever before which will expand further in the period ahead as discussed above. This led to spend increasing by £31k / 67% to £78k in year (2022, £47k) and we expect to see this growth continue in the year ahead underpinned by our healthy reserves.

Reserves

Reserves are maintained at a level that enables the charity to manage financial risk and ensure financial commitments can be met as they may fall due. The reserves policy states that, on average over time, unrestricted reserves (excluding designated reserves) should exceed three months but are not expected to materially exceed six months' of forecast expenditure unless under specific circumstances for which the Board of Trustees decides additional reserves are necessary.

Based on the spend in these accounts this is equivalent to reserves of £17k to £34k.

At the balance sheet date, the charity's reserves (which are shown as unrestricted funds in the balance sheet) stood at £139k. The Trustees note that reserves are significantly above the target figure but believe that this is acceptable for the charity in current circumstances. Specifically, the charity benefitted from significant donation income over the pandemic period whilst simultaneously having to put some activities on hold due to lockdown restrictions. As discussed under financial review above the charity has now begun to ramp up activity plans again with a new team of employed staff in place, and the trustees expect to see reserves reduce while expenditure grows in the period ahead.

Responsibilities of the Trustees in relation to the financial statements

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming

The Body Dysmorphic Disorder Foundation

Trustees' report for the year ended 30 September 2023

resources and application of resources of the charity for that period. 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 Charity SORP;
- make judgements and estimates that are responsible and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 have overall responsibility for ensuring that the charity has appropriate systems of internal control across the entire organisation. The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charities website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the Board of Trustees on 6 June 2024 and signed on its behalf by:



Dr R Willson
Trustee

Report of the independent examiner to the members of The Body Dysmorphic Disorder Foundation for the year ended 30 September 2023

I report on the financial statements of The Body Dysmorphic Disorder Foundation for the year ended 30 September 2023 as set out on pages 6 to 12.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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.



Steve Brown ACMA
17 Foxcombe Road
Bath
BA1 3ED

Date: 18 June 2024

The Body Dysmorphic Disorder Foundation

Statement of Financial Activities

for the year ended 30 September 2023

		2023 <i>Unrestricted Funds</i> £	2023 <i>Restricted Funds</i> £	2023 <i>Total Funds</i> £	2022 <i>Total Funds</i> £
Income					
Voluntary income		66,712	49,221	115,933	144,204
Income from generating funds		1,914	4,131	6,045	301
Investment income		836	-	836	-
Total Income	2	69,462	53,352	122,814	144,505
Expenditure					
Charitable activities		12,223	62,760	74,983	40,783
Costs of generating funds		12	3,000	3,012	5,925
Total expenditure	3	12,235	65,760	77,995	46,708
Net income / (expenditure)		57,227	(12,408)	44,819	97,797
Transfers between funds		-	-	-	-
Net movement in funds		57,227	(12,408)	44,819	97,797
Reconciliation of funds					
Total funds brought forward		81,822	44,711	126,533	28,736
Total funds carried forward	7	139,049	32,303	171,352	126,533

The Body Dysmorphic Disorder Foundation

Balance Sheet

as at 30 September 2023

	Notes	2023 £	2022 £
Current assets			
Debtors and prepayments	4	-	9,382
Cash at bank and in hand		172,486	121,127
		<u>172,486</u>	<u>130,509</u>
Creditors: amounts falling due within one year	5	(1,134)	(3,976)
		<u>171,352</u>	<u>126,533</u>
Net current assets		<u>171,352</u>	<u>126,533</u>
Net assets		<u>171,352</u>	<u>126,533</u>
Funds			
Unrestricted funds	6	139,049	81,822
Restricted funds		32,303	44,711
		<u>171,352</u>	<u>126,533</u>
Total funds		<u>171,352</u>	<u>126,533</u>

Approved by the Board on 6 June 2024 and signed on their behalf by



Dr R Willson
Trustee

The Body Dysmorphic Disorder Foundation

Notes to the accounts for the year ended 30 September 2023

1 Principal accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below;

(a) Basis of accounting

These financial statements have been prepared under the historical cost convention in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' effective January 2019 (the Charities SORP (FRS 102)), UK accounting standards, including 'Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102). The charity is a public benefit entity and has therefore applied the relevant public benefit requirements of FRS 102.

The financial statements are prepared in Sterling which is the functional currency of the charity.

(b) Fund accounting

- (i) Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects, which include designated funds where the trustees, at their discretion, have created a fund for a specific purpose
- (ii) Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

(c) Income

All income is included in the statement of financial activities when the charity is entitled to it and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- (i) Grants and donations are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- (ii) Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- (iii) Donated services and facilities are included at the value to the charity where this can be quantified.
- (iv) The value of services provided by volunteers has not been included in these accounts.
- (v) Investment income is included when receivable on an accruals basis.

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred, and includes any VAT which cannot be fully recovered.

- (i) Fundraising costs comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- (ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them
- (iii) Support costs relate to those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs. These costs have been allocated to fund raising and specific areas of charitable activity on a basis consistent with the use of resources.

(e) Tangible fixed assets and depreciation

Tangible fixed assets costing over £500 (including any incidental expenses of acquisition) are capitalized. Depreciation is provided at rates calculated to write off the cost on a straight line basis over their expected useful economic life. The rate of depreciation is 33.33% per annum for all assets.

The Body Dysmorphic Disorder Foundation

Notes to the accounts for the year ended 30 September 2023

2 Income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Voluntary income				
Grants	12,500	45,999	58,499	52,633
Donations	14,984	3,222	18,206	74,773
In memorium	39,228	-	39,228	16,798
Total voluntary income	66,712	49,221	115,933	144,204
Income from charitable activities				
Conference tickets	-	4,131	4,131	-
Book Sales	1,914	-	1,914	301
Total income from charitable activities	1,914	4,131	6,045	301
Investment income				
Interest	836	-	836	-
Total investment income	836	-	836	-
Total income	69,462	53,352	122,814	144,505

3 Expenditure

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Charitable activities				
Salaried staff	5,822	34,435	40,257	-
Freelance & temporary staff	-	10,375	10,375	25,256
Website, media & IT	-	6,600	6,600	1,939
Conference	-	4,057	4,057	2,685
Survey & data collection	-	1,260	1,260	1,260
Other direct costs	-	3,066	3,066	-
Support costs	6,401	2,966	9,367	9,643
Total charitable activities	12,223	62,760	74,983	40,783
Costs of generating funds				
Fundraising consultant	-	3,000	3,000	5,925
Fundraising expenses	12	-	12	-
Total costs of generating funds	12	3,000	3,012	5,925
Total expenditure	12,235	65,760	77,995	46,708

The Body Dysmorphic Disorder Foundation

Notes to the accounts for the year ended 30 September 2023

Support costs	Governance function £	General support £	Total 2023 £	Total 2022 £
Freelance & temporary staff	-	3,263	3,263	4,149
Insurance	-	758	758	747
IT & Office	-	2,258	2,258	2,500
Bookkeeping	-	2,049	2,049	1,619
Independent examination	1,000	-	1,000	600
Bank fees	-	39	39	28
	1,000	8,367	9,367	9,643

4 Debtors: amounts falling due within one year

	2023 £	2022 £
Prepayments & accrued income	-	3,993
Other debtors	-	5,389
Total	-	9,382

5 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals & other creditors	1,134	3,976
Total	1,134	3,976

The Body Dysmorphic Disorder Foundation

Notes to the accounts for the year ended 30 September 2023

6 Movements in funds

	Balance at 01-Oct-22 £	Incoming £	Outgoing £	Transfers in / (out) £	Balance at 30-Sep-23 £
Restricted Funds					
Structured Support Group	(968)	5,016	(879)	-	3,169
Monki x BDDF	7,215	-	(4,883)	-	2,332
Stronger Together	16,498	33,558	(40,008)	-	10,048
The Fore Grant	7,112	7,425	(9,621)	-	4,916
Conference 2023		7,328	(2,587)	-	4,741
Lottery Grant - 2019 conference	1,790	-	(1,790)	-	-
2021 conference	5,479	-	(5,479)	-	-
Lottery Grant - covid relief	513	-	(513)	-	-
Psilocybin Trial	245	25	-	-	270
Schools Project	6,827	-	-	-	6,827
	<u>44,711</u>	<u>53,352</u>	<u>(65,760)</u>	<u>-</u>	<u>32,303</u>
Unrestricted funds					
General funds	81,822	69,462	(12,235)	-	139,049
	<u>81,822</u>	<u>69,462</u>	<u>(12,235)</u>	<u>-</u>	<u>139,049</u>
Total funds	<u>126,533</u>	<u>122,814</u>	<u>(77,995)</u>	<u>-</u>	<u>171,352</u>

Overcoming BDD Programme	This programme delivers peer-led Cognitive Behaviour Therapy principles for BDD to a group of service users over a 20-week period and was initially launched as the Structured Support Group funded by an <i>Awards for All</i> grant. After a successful pilot the project is ongoing.
Monki x BDDF	Collaboration with fashion brand Monki to raise awareness of BDD via the development of a Youth website
Stronger Together	This 3 year National Lottery grant contributes to the cost of our support services including e-helpline, Overcoming BDD Programme, Zoom support group and webinar/video content.
The Fore Grant	Funding for a part time member of staff
3 x Conference funds	Funding for our respective annual conferences including follow up work such as preparing written and video materials of the events for ongoing awareness raising.
Lottery Grant - covid relief	Additional Lottery funding to match the increased demand for support from our service users during the Covid pandemic. This funding helped launch our email helpline, and a zoom support group.
Psilocybin Trial	Funds raised to support a possible psilocybin trial for BDD.
Schools Project	The initial focus of our schools project was to create an informative video on BDD (which can be seen on our homepage). After a successful pilot a larger roll out was about to launch at the start of 2020, training volunteers to go into schools in South London to deliver BDD training. It was paused due to the pandemic and will relaunch in 2024.

The Body Dysmorphic Disorder Foundation
Notes to the accounts for the year ended 30 September 2023

	Balance at 01-Oct-21 £	Incoming £	Outgoing £	Transfers in / (out) £	Balance at 30-Sep-22 £
Restricted Funds					
Structured Support Group	(600)	-	(368)	-	(968)
Monki x BDDF	-	8,400	(1,185)	-	7,215
Stronger Together	-	33,808	(17,310)	-	16,498
The Fore Grant	-	7,425	(313)	-	7,112
Lottery Grant - 2019 conference	1,790	-	-	-	1,790
2021 conference	3,164	-	(2,685)	5,000	5,479
Lottery Grant - covid relief	905	-	(392)	-	513
Email Helpline	(5,814)	-	-	5,814	-
Psilocybin Trial	245	-	-	-	245
Schools Project	6,827	-	-	-	6,827
	<u>6,517</u>	<u>49,633</u>	<u>(22,253)</u>	<u>10,814</u>	<u>44,711</u>
Unrestricted funds					
General funds	22,219	94,872	(24,455)	(10,814)	81,822
	<u>22,219</u>	<u>94,872</u>	<u>(24,455)</u>	<u>(10,814)</u>	<u>81,822</u>
Total funds	<u>28,736</u>	<u>144,505</u>	<u>(46,708)</u>	<u>-</u>	<u>126,533</u>

The Body Dysmorphic Disorder Foundation

Notes to the accounts for the year ended 30 September 2023

7 Staff costs and numbers

	2023	2022
	£	£
Gross wages and salaries	39,561	-
Social security costs	-	-
Pension	696	-
	40,257	-

The average number of staff employed during the period was

3	-
---	---

Staff costs have been analysed as:

	2023	2022
	£	£
Direct charitable expenditure	40,257	-
	40,257	152,572

8 Trustees' remuneration and expenses

The charity did not pay to its trustees any remuneration during the year (2022, £0) and reimbursed trustees a total of £248 expenses in relation to the charities activities (2022, £278).

9 Analysis of net assets between funds

	<i>General Funds</i>	<i>Restricted funds</i>	<i>Total funds</i>
	£	£	£
Current assets	140,183	32,303	172,486
Current liabilities	(1,134)	-	(1,134)
Net assets at 30 September 2023	139,049	32,303	171,352

10 Pensions

The charity operates an auto-enrolment stakeholder pension scheme with NEST. All employees are eligible, and the charity pays contributions on a qualifying earnings basis. Pension costs stated in note 8 and charged in the statement of Financial Activities represent the total contributions payable by the charity in the year.

THE BODY DYSMORPHIC DISORDER FOUNDATION

England & Wales - Charity number 1153753

Accounts

REGISTERED CHARITY NUMBER: 1153753

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
THE BODY DYSMORPHIC DISORDER FOUNDATION

Streets S J Males Limited
Chartered Accountants
Basepoint Business and Innovation Centre
110 Butterfield
Great Marlings
Luton,
Bedfordshire
LU2 8DL

THE BODY DYSMORPHIC DISORDER FOUNDATION

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FOR THE YEAR ENDED 30 SEPTEMBER 2022

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THE BODY DYSMORPHIC DISORDER FOUNDATION

REPORT OF THE TRUSTEES **FOR THE YEAR TO 30 SEPTEMBER 2022**

The trustees present their report with the financial statements of the charity for the year to 30 September 2022. The trustees have adopted the provisions of FRS 102 and the Charities SORP FRS 102 issued on 16 July 2014.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1153753

Principal address

45b Stanford Road
Friern Barnet
N11 3HY

Trustees

Dr R Willson
Prof D Veale
M Iris - resigned 25 April 2022
N Schnackenberg
J Davidson
S Bagwell
A Jassi
H E Bell - resigned 13 September 2022

Independent examiner

A Endersby
Streets S J Males Limited
Chartered Accountants
Basepoint Business and Innovation Centre
110 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Charitable Incorporated Organisation with voting members other than its Charity Trustees, constituted under an "Association" Model Constitution dated 10th September 2013 and is a Registered Charity, number 1153753.

Recruitment and appointment of new trustees

It will become necessary to look for individuals with an interest in the aims and objectives of the trust and approach them to become a trustee. A new trustee would be provided with a copy of the trust deed and have a meeting with the existing trustees to explain the aims and objectives of the trust.

THE BODY DYSMORPHIC DISORDER FOUNDATION

REPORT OF THE TRUSTEES **FOR THE YEAR TO 30 SEPTEMBER 2022**

Organisational structure

The trustees meet at least six times a year, during which the trustees agree the broad strategy and areas of activity for the Trust, including consideration of fund raising activities, investment, reserves and performance.

Risk management

The trustees have reviewed *all* major risks to which the charity is exposed and systems have been established to mitigate these risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aim of the charity is to relieve the suffering of those with body dysmorphic disorder. The objectives are to utilise funds within the trust to raise awareness and provide support through The Body Dysmorphic Disorder Foundation website.

Grantmaking

The trustees regularly discuss applications to the trust and consider areas to support by way of grant payments.

FINANCIAL REVIEW

Reserves policy

Reserves are maintained at a level that enables the Charity to manage financial risk and ensure financial commitments can be met as they fall due. The reserves policy states that, on average over time, unrestricted reserves (excluding designated reserves) should exceed three months but are not expected to materially exceed six months' of forecast expenditure unless under specific circumstances for which the Board of Trustees decides additional reserves are necessary.

Investment policy and objectives

The Trust's current investment strategy is to hold all monetary assets with our bank, using short-term fiduciary placements to maximise interest received on deposits held.

During the year ended 30th September 2022 the Trust received voluntary unrestricted income of £94,872 and restricted income of £49,633. The Trust expended £24,455 on charitable and governance activities for unrestricted projects and £22,253 on restricted projects which, along with other costs, resulted in an overall surplus of £97,797. Sadly, we continue to receive a significant amount of in-memoriam donations £16,798. The trustees received unrestricted notable donations from The Humanians £54,280, The Robert Gavron Charitable Trust £3,000, Lady Northampton who donated £1,975 via the Falcon Hotel Sunday Lunch, Dentsu £1,500, The Albert Hunt Trust £1,000 and Derwent £1,000. The Foundation continued to provide support services in the form of our email helpline, support group and Overcoming BDD Programme.

THE BODY DYSMORPHIC DISORDER FOUNDATION

REPORT OF THE TRUSTEES **FOR THE YEAR TO 30 SEPTEMBER 2022**

FUTURE DEVELOPMENTS

2023 is the 10-year anniversary of the BDD Foundation and an important year for the charity. To commemorate this we will be holding a 10th Anniversary Conference: New Horizons in November. We continue to raise awareness of BDD through engagement with the media and commercial partners such as Monki. We will also be launching a Youth section to our website with tailored content and videos and we continue to provide support through our services: e-helpline, support groups and Overcoming BDD Programme.

TRUSTEES RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 Charity SORP;
- make judgements and estimates that are responsible and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 have overall responsibility for ensuring that the charity has appropriate systems of internal control across the entire organisation. The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

THE BODY DYSMORPHIC DISORDER FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR TO 30 SEPTEMBER 2022

Statement as to Disclosure of Information to the Independent Examiner

The trustees of the charity who held office at the date of approval of this report confirm that, so far as they are each aware, there is no relevant information of which the Independent Examiner is unaware and each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

No members have required the charity to obtain an audit of its accounts for the year in question in accordance with The Charities Act 2011 sec. 144(1)(audit). The trustees acknowledge their responsibility for:

- a) ensuring the charity keeps accounting records which comply with the Charities SORP (FRS 102); and
- b) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of its financial year and of its surplus or deficit for the financial year which comply with the requirements of the Charities SORP (FRS 102) relating to accounts, so far as applicable to the charity.

Related parties

The charity has no related parties, other than as disclosed in the notes to the financial statements.

Approved by order of the board of trustees on 30 June 2023 and signed on its behalf by:



Dr R Willson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BODY DYSMORPHIC DISORDER FOUNDATION**

I report to the trustees on my examination of the accounts of The Body Dysmorphic Disorder Foundation for the year to 30 September 2022 set out on pages 8 to 13.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for this report.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

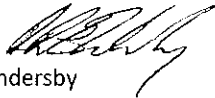
Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- (1) accounting records were not kept in respect of the charity as required by Section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.



A Endersby
ACA

30 June 2023

Streets S J Males Limited
Chartered Accountants
Basepoint Business and Innovation Centre
110 Butterfield, Great Marlings
Luton, Bedfordshire LU2 8DL

THE BODY DYSMORPHIC DISORDER FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 30 SEPTEMBER 2022**

		2022			2021		
		Unrestricted fund	Restricted fund	TOTAL	Unrestricted fund	Restricted fund	TOTAL
	Notes						
INCOMING RESOURCES							
Incoming resources from generated funds							
Voluntary income	2	£94,872	£49,633	£144,505	£18,817	£5,745	£24,562
Investment income		-	-	-	-	-	-
Total incoming resources		£94,872	£49,633	£144,505	£18,817	£5,745	£24,562
RESOURCES EXPENDED							
Charitable Activities	3	£13,781	£22,253	£36,034	£22,703	£15,906	£38,609
Costs of generating funds							
Fundraising & PR Consultant		£5,925	-	£5,925	£1,200	-	£1,200
Governance costs		£4,749	-	£4,749	£2,101	-	£2,101
Total resources expended		£24,455	£22,253	£46,708	£26,004	£15,906	£41,910
NET INCOMING RESOURCES		£70,417	£27,380	£97,797	£(7,187)	£(10,161)	£(17,348)
Transfer between funds		£(10,814)	£10,814	-	-	-	-
Total funds brought forward		£22,219	£6,517	£28,736	£29,406	£16,678	£46,084
TOTAL FUNDS CARRIED FORWARD		£81,822	£44,711	£126,533	£22,219	£6,517	£28,736

Continuing operations

All income and expenditure has arisen from continuing operations.

The notes on pages 10 to 13 form part of these financial statements.

THE BODY DYSMORPHIC DISORDER FOUNDATION

BALANCE SHEET
AT 30 SEPTEMBER 2022

		2022	2021
	Notes		
CURRENT ASSETS			
Cash at bank		£121,127	£30,588
Prepayments and Debtors	5	£9,382	£4,013
		<hr/> £130,509	<hr/> £34,601
CREDITORS			
Amounts falling within one year	6	£3,976	£5,865
NET CURRENT ASSETS		<hr/> £126,533	<hr/> £28,736
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> £126,533	<hr/> £28,736
NET ASSETS		<hr/> £126,533	<hr/> £28,736
FUNDS	7		
Restricted funds		£44,711	£6,517
Unrestricted funds		£81,822	£22,219
TOTAL FUNDS		<hr/> £126,533	<hr/> £28,736

The financial statements on page 8 to 13 were approved by the Board of Trustees on 30 June and were signed on its behalf by:



Dr R Willson - Trustee

The notes on pages 10 to 13 form part of these financial statements.

THE BODY DYSMORPHIC DISORDER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR TO 30 SEPTEMBER 2022**

1) ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Foundation constitutes a public benefit entity as defined by FRS 102.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Incoming recognition

Voluntary Donations

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure recognition

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

These comprise the costs of running the charity.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is a single restricted fund in respect of a Lottery Fund Grant received during the current financial year. This fund is to be used specifically on setting up a Structured Support Group in London.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects, which include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

THE BODY DYSMORPHIC DISORDER FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR TO 30 SEPTEMBER 2022

2) INCOME	<u>2022</u>	<u>2021</u>
2A) VOLUNTARY INCOME - Unrestricted funds		
Donations	£74,773	£14,064
Robert Gavron Charitable Trust Grant	£3,000	£-
In Memorium	£16,798	£4,169
Book Sales	£301	£584
TOTAL VOLUNTARY UNRESTRICTED FUND INCOME	<u>£94,872</u>	<u>£18,817</u>
2B) VOLUNTARY INCOME - Restricted funds		
Lottery grant	£33,808	£-
Monki Project	£8,400	£-
The Fore Grant	£7,425	£-
Email Helpline	£-	£500
Psilocybin Trial	£-	£245
In Memorium – restricted re conference	£-	£5,000
TOTAL VOLUNTARY RESTRICTED FUND INCOME	<u>£49,633</u>	<u>£5,745</u>
3a) RESOURCES EXPENDED – UNRESTRICTED FUNDS		
a) Charitable activities – Operations Managers Fees	£9,270	£13,320
b) Web Design and hosting	£1,194	£9,136
c) Structured support group costs	£2,381	£247
d) Surveys & data collection	£936	£-
TOTAL UNRESTRICTED FUNDS EXPENDED	<u>£13,781</u>	<u>£22,703</u>
3b) RESOURCES EXPENDED – RESTRICTED FUNDS		
Awareness of body dysmorphic disorder		
a) Charitable activities – Operations Managers Fees	£9,795	£-
b) Governance costs including book purchases	£2,105	£1,883
c) Structured Support Group costs	£6,599	£13,087
d) Surveys & data collection	£324	£936
e) Web Design and hosting	£745	£-
f) Costs for virtual conference	£2,685	£-
TOTAL RESTRICTED FUNDS EXPENDED	<u>£22,253</u>	<u>£15,906</u>

THE BODY DYSMORPHIC DISORDER FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR TO 30 SEPTEMBER 2022

4) TRUSTEE REMUNERATION AND BENEFITS

No trustees were paid fees for expertise in disseminating awareness of body dysmorphic disorder during the year (2021: £nil). There were no other benefits for the year ended 30 September 2022.

TRUSTEE EXPENSES

Trustees were reimbursed expenses totalling £278 (2021: £147) for the year ended 30 September 2022.

5) DEBTORS

	<u>2022</u>	<u>2021</u>
Monies held by PayPal	£5,389	£3,133
Prepaid expenses	<u>£3,993</u>	<u>£880</u>
	<u>£9,382</u>	<u>£4,013</u>

6) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2022</u>	<u>2021</u>
Accrued expenses	<u>£3,976</u>	<u>£5,865</u>
	<u>£3,976</u>	<u>£5,865</u>

THE BODY DYSMORPHIC DISORDER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR TO 30 SEPTEMBER 2022

7) MOVEMENT IN FUNDS

	Fund Balance B/F	Incoming resources	Outgoing resources	Transfers between funds	Fund balances C/F
Unrestricted funds					
General fund	£22,219	£94,872	£24,455	£(10,814)	£81,822
Restricted funds					
Structured Support Group	£(600)	£-	£368	£-	£(968)
Monki x BDDF	£-	8,400	£1,185	£-	£7,215
National Lottery Fund	£-	£33,808	£17,310	£-	£16,498
The Fore Grant	£-	£7,425	£313	£-	£7,112
Lottery Grant – 2019 conference	£1,790	£-	£-	£-	£1,790
2021 Conference	£3,164	£-	£2,685	£5,000	£5,479
Lottery Grant – covid relief	£905	£-	£392	£-	£513
Email Helpline	£(5,814)	£-	£-	£5,814	£-
Psilocybin Trial	£245	£-	£-	£-	£245
Schools Project	£6,827	£-	£-	£-	£6,827
TOTAL FUNDS	£28,736	£144,505	£46,708	£-	£126,533

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Transfer between funds	Movement in Funds
Unrestricted funds				
General fund	£94,872	£24,455	£(10,814)	£59,603
Restricted funds				
Structured Support Group	£-	£368	£-	£(368)
Email Helpline	£-	£-	£5,814	£5,814
Monki x BDDF	£8,400	£1,185	£-	£7,215
2021 conference	£-	£2,685	£5,000	£2,315
National Lottery Fund	£33,808	£17,310	£-	£16,498
The Fore Grant	£7,425	£313	£-	£7,112
Lottery Grant – covid relief	£-	£392	£-	£(392)
TOTAL FUNDS	£144,505	£46,708	£-	£97,797

THE BODY DYSMORPHIC DISORDER FOUNDATION

England & Wales - Charity number 1153753

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
THE BODY DYSMORPHIC DISORDER FOUNDATION

Streets S J Males Limited
Chartered Accountants
Basepoint Business and Innovation Centre
110 Butterfield
Great Marlings
Luton,
Bedford
LU2 8DL

THE BODY DYSMORPHIC DISORDER FOUNDATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

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Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 12

THE BODY DYSMORPHIC DISORDER FOUNDATION

REPORT OF THE TRUSTEES **FOR THE YEAR TO 30 SEPTEMBER 2021**

The trustees present their report with the financial statements of the charity for the year to 30 September 2021. The trustees have adopted the provisions of FRS 102 and the Charities SORP FRS 102 Issues on 16 July 2014.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1153753

Principal address

45b Stanford Road
Friern Barnet
N11 3HY

Trustees

Dr R Willson
Prof D Veale
M Iris
N Schnackenberg
J Davidson
S Bagwell
A Jassi
H E Bell

On the 16 Feb 2021 H E Bell was appointed as a trustee for the Foundation at the annual AGM.

Independent examiner

A Endersby
Streets S J Males Limited
Chartered Accountants
Basepoint Business and Innovation Centre
110 Butterfield
Great Marlings
Luton
Bedford
LU2 8DL

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Charitable Incorporated Organisation with voting members other than its Charity Trustees, constituted under an "Association" Model Constitution dated 10th September 2013 and is a Registered Charity, number 1153753.

Recruitment and appointment of new trustees

It will become necessary to look for individuals with an interest in the aims and objectives of the trust and approach them to become a trustee. A new trustee would be provided with a copy of the trust deed and have a meeting with the existing trustees to explain the aims and objectives of the trust.

THE BODY DYSMORPHIC DISORDER FOUNDATION

REPORT OF THE TRUSTEES **FOR THE YEAR TO 30 SEPTEMBER 2021**

Organisational structure

The trustees meet at least six times a year, during which the trustees agree the broad strategy and areas of activity for the Trust, including consideration of fund raising activities, investment, reserves and performance.

Risk management

The trustees have reviewed all major risks to which the charity is exposed and systems have been established to mitigate these risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aim of the charity is to relieve the suffering of those with body dysmorphic disorder. The objectives are to utilise funds within the trust to raise awareness and provide support through The Body Dysmorphic Disorder Foundation website.

Grantmaking

The trustees regularly discuss applications to the trust and consider areas to support by way of grant payments.

FINANCIAL REVIEW

Reserves policy

The Charity currently has free reserves equal to the value of the Charity's unrestricted funds.

Investment policy and objectives

The Trust's current investment strategy is to hold all monetary assets with our bank, using short-term fiduciary placements to maximise interest received on deposits held.

The Trust's current investment strategy is to hold all monetary assets with our bank, using short-term fiduciary placements to maximise interest received on deposits held. During the year ended 30th September 2021 the Trust received voluntary unrestricted income of £18,817 and restricted income of £5,745. The Trust expended £22,703 on charitable and governance activities for unrestricted projects and £15,906 on restricted projects which, along with other costs, resulted in an overall deficit of £17,348. The trustees received an unrestricted notable donations from Gordon Fraser Charitable Trust £1,200, The Sir Jules Thorn Charitable Trust £1,000, Dixon Wilson Accountancy £2,000. We received a Christmas donation of £1,000 from Tracy and Spencer Northampton. We received a £5,000 donation from the Compton Charitable Trust in memory of Charlotte Franklin to cover the cost of our virtual Conference in June 2021. Sadly, we continue to receive a significant amount of in memoriam donations £9,169. The Foundation continued to provide support services in the form of our email helpline, zoom support group and Overcoming BDD Programme (formally known as Structured Support Groups). In June 2021 a new website with extra resources was launched and we held a joint virtual conference with the charity OCD Action.

THE BODY DYSMORPHIC DISORDER FOUNDATION

REPORT OF THE TRUSTEES **FOR THE YEAR TO 30 SEPTEMBER 2021**

FUTURE DEVELOPMENTS

The BDD Foundation aims in 2022 to continue to raise awareness through increasing engagement with the media and commercial partners. The Foundation's Overcoming BDD Programme will continue to support those suffering from BDD. In addition, we will continue to run our e-helpline and zoom support group. We are working on a collaboration with the fashion brand Monki. We hope to be able to resume the School's Project later in 2022. The Foundation will continue to work with a professional fundraising consultant to help us grow the infrastructure of the charity by increasing core funding. We hope to use this to increase employee hours and expand our support projects. After the year end the trustees formally designated spending of a total of £24,000 aimed at achieving critical projects supporting the BDD Foundation's aim including designations for the Email Helpline, CBT-BDD (new name for the Structured Support Groups), Website development and our next Conference.

TRUSTEES RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 Charity SORP;
- make judgements and estimates that are responsible and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 have overall responsibility for ensuring that the charity has appropriate systems of internal control across the entire organisation. The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

THE BODY DYSMORPHIC DISORDER FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR TO 30 SEPTEMBER 2021

Statement as to Disclosure of Information to the Independent Examiner

The trustees of the charity who held office at the date of approval of this report confirm that, so far as they are each aware, there is no relevant information of which the Independent Examiner is unaware and each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

No members have required the charity to obtain an audit of its accounts for the year in question in accordance with The Charities Act 2011 sec. 144(1)(audit). The trustees acknowledge their responsibility for:

- a) ensuring the charity keeps accounting records which comply with the Charities SORP (FRS 102); and
- b) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of its financial year and of its surplus or deficit for the financial year which comply with the requirements of the Charities SORP (FRS 102) relating to accounts, so far as applicable to the charity.

Related parties

The charity has no related parties, other than as disclosed in the notes to the financial statements.

Approved by order of the board of trustees on 25th May 2022 and signed on its behalf by:



Dr R Willson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BODY DYSMORPHIC DISORDER FOUNDATION

I report to the trustees on my examination of the accounts of The Body Dysmorphic Disorder Foundation for the year to 30 September 2021 set out on pages 8 to 12.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for this report.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement


Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- (1) accounting records were not kept in respect of the charity as required by Section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.



A Endersby
ACA

25 May 2022

Streets S J Males Limited
Chartered Accountants
Basepoint Business and Innovation Centre
110 Butterfield, Great Marlings
Luton, Bedfordshire LU2 8DL

THE BODY DYSMORPHIC DISORDER FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 30 SEPTEMBER 2021

	Note	2021			2020		
		Unrestricted fund	Restricted fund	TOTAL	Unrestricted fund	Restricted fund	TOTAL
INCOMING RESOURCES							
Incoming resources from generated funds							
Voluntary income	2	£18,817	£5,745	£24,562	£19,280	£15,397	£34,677
Investment income		-	-	-	-	-	-
Total incoming resources		£18,817	£5,745	£24,562	£19,280	£15,397	£34,677
RESOURCES EXPENDED							
Charitable Activities	3	£22,703	£15,906	£37,102	£10,287	£13,689	£23,976
Costs of generating funds							
Fundraising & PR Consultant		£1,200	-	£1,200	£7,050	-	£7,050
Governance costs		£2,101	-	£3,608	£2,199	-	£2,199
Total resources expended		£26,004	£15,906	£41,910	£19,536	£13,689	£33,225
NET INCOMING RESOURCES		£(7,187)	£(10,161)	£(17,348)	£(256)	£1,708	£1,452
Total funds brought forward		£29,406	£16,678	£46,084	£29,662	£14,970	£44,632
TOTAL FUNDS CARRIED FORWARD		£22,219	£6,517	£28,736	£29,406	£16,678	£46,084

Continuing operations

All income and expenditure has arisen from continuing operations.

The notes on pages 10 to 12 form part of these financial statements.

THE BODY DYSMORPHIC DISORDER FOUNDATION

BALANCE SHEET
AT 30 SEPTEMBER 2021

		2021	2020
	Notes		
CURRENT ASSETS			
Cash at bank		£30,588	£46,898
Prepayments and Debtors	5	£4,013	£824
		<u>£34,601</u>	<u>£47,722</u>
CREDITORS			
Amounts falling within one year	6	£5,865	£1,638
NET CURRENT ASSETS		<u>£28,736</u>	<u>£46,084</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£28,736</u>	<u>£46,084</u>
NET ASSETS		<u>£28,736</u>	<u>£46,084</u>
FUNDS	7		
Restricted funds		£6,517	£16,678
Unrestricted funds		£22,219	£29,406
TOTAL FUNDS		<u>£28,736</u>	<u>£46,084</u>

The financial statements on page 8 to 12 were approved by the Board of Trustees on May and were signed on its behalf by:



Dr R Willson - Trustee

25 May 2022

The notes on pages 10 to 12 form part of these financial statements.

THE BODY DYSMORPHIC DISORDER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR TO 30 SEPTEMBER 2021**

1) ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Foundation constitutes a public benefit entity as defined by FRS 102.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Incoming recognition

Voluntary Donations

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure recognition

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

These comprise the costs of running the charity.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is a single restricted fund in respect of a Lottery Fund Grant received during the current financial year. This fund is to be used specifically on setting up a Structured Support Group in London.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects, which include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

THE BODY DYSMORPHIC DISORDER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR TO 30 SEPTEMBER 2021

2) INCOME	<u>2021</u>	<u>2020</u>
2A) VOLUNTARY INCOME - Unrestricted funds		
Donations	£14,064	£13,666
Conference Receipts	£-	£5,315
In Memorium	£4,169	£-
Book Sales	£584	£299
TOTAL VOLUNTARY UNRESTRICTED FUND INCOME	<u>£18,817</u>	<u>£19,280</u>
2B) VOLUNTARY INCOME - Restricted funds		
Lottery grant	£-	£9,649
Schools project grant	£-	£5,248
Structured Support Group Income	£-	£500
Email Helpline	£500	£-
Psilocybin Trial	£245	£-
In Memorium – restricted re conference	£5,000	£-
TOTAL VOLUNTARY RESTRICTED FUND INCOME	<u>£5,745</u>	<u>£15,397</u>
3a) RESOURCES EXPENDED – UNRESTRICTED FUNDS		
a) Charitable activities – Operations Managers Fees	£13,320	£10,287
b) Web Design and hosting	£9,136	£-
c) Structured support group costs	£247	£-
TOTAL UNRESTRICTED FUNDS EXPENDED	<u>£22,703</u>	<u>£10,287</u>
3b) RESOURCES EXPENDED – RESTRICTED FUNDS		
Awareness of body dysmorphic disorder		
a) Governance costs including book purchases	£1,883	£1,138
b) Structured Support Group costs	£13,087	£3,579
c) Surveys & data collection	£936	£-
d) Room hire for conference	£-	£1,608
e) Creation of video content	£-	£7,364
TOTAL RESTRICTED FUNDS EXPENDED	<u>£15,906</u>	<u>£13,689</u>

4) TRUSTEE REMUNERATION AND BENEFITS

A trustee was paid fees for expertise in disseminating awareness of body dysmorphic disorder during the year of £- (2020: £5,985). There were no other benefits for the year ended 30 September 2021.

TRUSTEE EXPENSES

Trustees were reimbursed expenses totalling £147 (2020: £nil) for the year ended 30 September 2021.

5) DEBTORS

	<u>2021</u>	<u>2020</u>
Monies held by PayPal	£3,133	£824
Prepaid expenses	£880	-
	<u>£4,013</u>	<u>£824</u>

THE BODY DYSMORPHIC DISORDER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR TO 30 SEPTEMBER 2021

6) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
Accrued expenses	£5,865	£1,638
	£5,865	£1,638

7) MOVEMENT IN FUNDS

	Fund Balance B/F	Incoming resources	Outgoing resources	Net movement in funds	Fund balances carried forward	
					2021	2020
Unrestricted funds						
General fund	£29,406	£18,817	£26,004	£(7,187)	£22,219	£29,406
Restricted funds						
Structured Support Group	£-	£	£600	£(600)	£(600)	£-
Lottery Grant – 2019 conference	£1,790	£-	£-	£-	£1,790	£1,790
2021 Conference	£-	£5,000	£1,836	£3,164	£3,164	£-
Lottery Grant – covid relief	£8,061	£-	£7,156	£(7,156)	£905	£8,061
Email Helpline	£-	£500	£6,314	£(5,814)	£(5,814)	£-
Psilocybin Trial	£-	£245	£-	£245	£245	£-
Schools Project	£6,827	£-	£-	£-	£6,827	£6,827
TOTAL FUNDS	£46,084	£24,562	£41,910	£(17,348)	£28,736	£46,084

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	£18,817	£26,004	£(7,187)
Restricted funds			
Structured Support Group	£-	£600	£(600)
Email Helpline	£500	£6,314	£(5,814)
Psilocybin Trial	£245	£-	£245
2021 conference	£5,000	£1,836	£3,164
Lottery Grant – covid relief	£-	£7,156	£(7,156)
TOTAL FUNDS	£24,562	£41,910	£(17,348)

THE BODY DYSMORPHIC DISORDER FOUNDATION

England & Wales - Charity number 1153753

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020
FOR
THE BODY DYSMORPHIC DISORDER FOUNDATION

C Males
SJ Males & Co
Chartered Certified Accountants
Basepoint Business and Innovation Centre
110 Butterfield
Great Marlings
Luton,
Bedford
LU2 8DL

THE BODY DYSMORPHIC DISORDER FOUNDATION

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FOR THE YEAR ENDED 30 SEPTEMBER 2020

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THE BODY DYSMORPHIC DISORDER FOUNDATION

REPORT OF THE TRUSTEES **FOR THE YEAR TO 30 SEPTEMBER 2020**

The trustees present their report with the financial statements of the charity for the year to 30 September 2020. The trustees have adopted the provisions of FRS 102 and the Charities SORP FRS 102 issues on 16 July 2014.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1153753

Principal address

45b Stanford Road
Friern Barnet
N11 3HY

Trustees

Dr R Willson
Prof D Veale
M Iris
N Schnackenberg
J Davidson
S Bagwell
A Jassi

On the 18th Jun 2020 A Campbell and K Wallace stood down as trustees for the Foundation at the annual AGM.

Independent examiner

C Males
SJ Males & Co
Chartered Certified Accountants
Basepoint Business and Innovation Centre
110 Butterfield
Great Marlings
Luton,
Bedford
LU2 8DL

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Charitable Incorporated Organisation with voting members other than its Charity Trustees, constituted under an "Association" Model Constitution dated 10th September 2013 and is a Registered Charity, number 1153753.

Recruitment and appointment of new trustees

It will become necessary to look for individuals with an interest in the aims and objectives of the trust and approach them to become a trustee. A new trustee would be provided with a copy of the trust deed and have a meeting with the existing trustees to explain the aims and objectives of the trust.

THE BODY DYSMORPHIC DISORDER FOUNDATION

REPORT OF THE TRUSTEES **FOR THE YEAR TO 30 SEPTEMBER 2020**

Organisational structure

The trustees meet at least six times a year, during which the trustees agree the broad strategy and areas of activity for the Trust, including consideration of fund raising activities, investment, reserves and performance.

Risk management

The trustees have reviewed all major risks to which the charity is exposed and systems have been established to mitigate these risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aim of the charity is to relieve the suffering of those with body dysmorphic disorder. The objectives are to utilise funds within the trust to raise awareness and provide support through The Body Dysmorphic Disorder Foundation website.

Grantmaking

The trustees regularly discuss applications to the trust and consider areas to support by way of grant payments.

FINANCIAL REVIEW

Reserves policy

The Charity currently has free reserves equal to the value of the Charity's unrestricted funds.

Investment policy and objectives

The Trust's current investment strategy is to hold all monetary assets with our bank, using short-term fiduciary placements to maximise interest received on deposits held.

During the year ended 30th September 2020 the Trust received voluntary unrestricted income of £19,280 and restricted income of £15,397. They expended £19,098 on charitable and governance activities for unrestricted projects and £14,127 on restricted projects resulting in an overall surplus of £1,452. The trustees received a grant of £5,248 from Seetec to go towards our Schools Project. The aim was to begin an educational programme with volunteers going into schools and delivering a session about BDD for teachers, students and parents. Sadly, this had to be put on hold due to the pandemic. We received a £9,649 National Lottery Community Fund grant as part of the Government's Covid-19 relief scheme. This money was put towards the expansion of our support services. We developed a new email helpline bringing on a helpline manager, Christian Bower, who supervised the training of volunteers to respond to emails asking for support and information on BDD. The Structured Support Group Project held its third round, with two groups running concurrently. Participant numbers were doubled and new volunteer facilitators trained. This project was led by Hannah Lewis and Alanah Bagwell. We created a weekly zoom support group with new volunteer facilitators recruited and supervised by Minnie Iris. We also held three series of webinars on BDD related topics, provided as an extra support during the UK lockdowns. The Trust's website is constantly being updated with extra information and links by the Trustees during the past year and we began development of a new and updated website due to be launched in 2021.

THE BODY DYSMORPHIC DISORDER FOUNDATION

REPORT OF THE TRUSTEES **FOR THE YEAR TO 30 SEPTEMBER 2020**

FUTURE DEVELOPMENTS

The BDD Foundation aims in 2021 to continue to raise awareness through developments of the new website, expanded support groups and in the media. The trust's Structured Support Group project will continue to support those suffering from BDD. In addition, we will continue to run our e-helpline and weekly zoom support group. We are working towards an online Conference in collaboration with the charity OCD Action in June 2021. Our new website will be launched this year. We hope to be able to resume the School's Project later in 2021, with the easing of lockdown restrictions. The Foundation will continue to work with a professional fundraising consultant to help us grow the infrastructure of the charity by increasing core funding. We hope to use this to increase employee hours and expand our support projects. This is especially needed due to the increased demand for support due to the pandemic and the fact that the majority of our services are run by a small, but dedicated, group of volunteers. After the year end the trustees formally designated spending of a total of £22,824 aimed at achieving critical projects supporting the BDD Foundation's aim including the new website, the 2021 conference and the continuation of the Email Helpline.

TRUSTEES RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 Charity SORP;
- make judgements and estimates that are responsible and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 have overall responsibility for ensuring that the charity has appropriate systems of internal control across the entire organisation. The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

THE BODY DYSMORPHIC DISORDER FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR TO 30 SEPTEMBER 2020

Statement as to Disclosure of Information to the Independent Examiner

The trustees of the charity who held office at the date of approval of this report confirm that, so far as they are each aware, there is no relevant information of which the Independent Examiner is unaware and each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

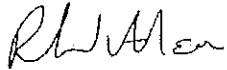
No members have required the charity to obtain an audit of its accounts for the year in question in accordance with The Charities Act 2011 sec. 144(1)(audit). The trustees acknowledge their responsibility for:

- a) ensuring the charity keeps accounting records which comply with the Charities SORP (FRS 102); and
- b) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of its financial year and of its surplus or deficit for the financial year which comply with the requirements of the Charities SORP (FRS 102) relating to accounts, so far as applicable to the charity.

Related parties

The charity has no related parties, other than as disclosed in the notes to the financial statements.

Approved by order of the board of trustees on 6 May 2021 and signed on its behalf by:



Dr R Willson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BODY DYSMORPHIC DISORDER FOUNDATION**

I report to the trustees on my examination of the accounts of The Body Dysmorphic Disorder Foundation for the year to 30 September 2020 set out on pages 8 to 12.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for this report.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

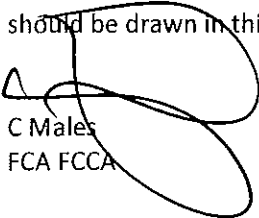
Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- (1) accounting records were not kept in respect of the charity as required by Section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.


C Males
FCA FCCA

7 May 2021

SJ Males & Co
Chartered Certified Accountants
Basepoint Business and Innovation Centre
110 Butterfield, Great Marlings
Luton, Bedfordshire LU2 8DL

THE BODY DYSMORPHIC DISORDER FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 30 SEPTEMBER 2020

	Note	2020			2019		
		Unrestricted fund	Restricted fund	TOTAL	Unrestricted fund	Restricted fund	TOTAL
INCOMING RESOURCES							
Incoming resources from generated funds							
Voluntary income	2	£19,280	£15,397	£34,677	£15,020	£11,299	£26,319
Investment income		-	-	-	-	-	-
Total incoming resources		£19,280	£15,397	£34,677	£15,020	£11,299	£26,319
RESOURCES EXPENDED							
Charitable Activities	3	£10,287	£13,689	£23,976	£8,203	£8,304	£16,507
Costs of generating funds							
Fundraising & PR Consultant		£7,050	-	£7,050	£600	-	£600
Governance costs		£2,199	-	£2,199	£2,293	-	£2,293
Total resources expended		£19,536	£14,127	£33,225	£11,096	£8,304	£19,400
NET INCOMING RESOURCES		£(256)	£1,708	£1,452	£3,924	£2,995	£6,919
Total funds brought forward		£29,662	£14,970	£44,632	£25,738	£11,975	£37,713
TOTAL FUNDS CARRIED FORWARD		£29,406	£16,678	£46,084	£29,662	£14,970	£44,632

Continuing operations

All income and expenditure has arisen from continuing operations.

The notes on pages 10 to 12 form part of these financial statements.

THE BODY DYSMORPHIC DISORDER FOUNDATION

**BALANCE SHEET
AT 30 SEPTEMBER 2020**

	Notes	2020	2019
CURRENT ASSETS			
Cash at bank		£46,898	£45,647
Prepayments and Debtors	5	£824	£665
		<u>£47,722</u>	<u>£46,312</u>
CREDITORS			
Amounts falling within one year	6	£1,638	£1,680
NET CURRENT ASSETS		<u>£46,084</u>	<u>£44,632</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£46,084</u>	<u>£44,632</u>
NET ASSETS		<u>£46,084</u>	<u>£44,632</u>
FUNDS	7		
Restricted funds		£16,678	£14,970
Unrestricted funds		£29,406	£29,662
TOTAL FUNDS		<u>£46,084</u>	<u>£44,632</u>

The financial statements on page 8 to 12 were approved by the Board of Trustees on 6 May 2021 and were signed on its behalf by:



Dr R Willson - Trustee

The notes on pages 10 to 12 form part of these financial statements.

THE BODY DYSMORPHIC DISORDER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 30 SEPTEMBER 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Foundation constitutes a public benefit entity as defined by FRS 102.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Incoming recognition

Voluntary Donations

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure recognition

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

These comprise the costs of running the charity.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is a single restricted fund in respect of a Lottery Fund Grant received during the current financial year. This fund is to be used specifically on setting up a Structured Support Group in London.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects, which include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

THE BODY DYSMORPHIC DISORDER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR TO 30 SEPTEMBER 2020

2. INCOME

	<u>2020</u>	<u>2019</u>
2A) VOLUNTARY INCOME - Unrestricted funds		
Donations	£13,666	£13,285
Conference Receipts	£5,315	£1,438
Book Sales	£299	£297
TOTAL VOLUNTARY UNRESTRICTED FUND INCOME	<u>£19,280</u>	<u>£15,020</u>
2B) VOLUNTARY INCOME - Restricted funds		
Lottery grant	£9,649	£10,000
Schools project grant	£5,248	-
Structured Support Group Income	£500	-
Ardonagh Trust	-	£1,299
TOTAL VOLUNTARY RESTRICTED FUND INCOME	<u>£15,397</u>	<u>£11,299</u>
3) RESOURCES EXPENDED – UNRESTRICTED FUNDS		
a) Charitable activities – Operations Managers Fees	£10,287	£8,203
TOTAL UNRESTRICTED FUNDS EXPENDED	<u>£10,287</u>	<u>£8,203</u>
3) RESOURCES EXPENDED – RESTRICTED FUNDS		
Awareness of body dysmorphic disorder		
a) Governance costs including book purchases	£1,138	£114
b) Structured Support Group costs	£3,579	£5,199
c) Conference costs	£-	£790
d) Room hire for conference	£1,608	£2,201
e) Creation of video content	£7,364	-
TOTAL RESTRICTED FUNDS EXPENDED	<u>£13,689</u>	<u>£8,304</u>
4) TRUSTEE REMUNERATION AND BENEFITS		
<p>A trustee was paid fees for expertise in disseminating awareness of body dysmorphic disorder during the year of £5,985 (2019: £8,203). There were no other benefits for the year ended 30 September 2020.</p>		
TRUSTEE EXPENSES		
<p>Trustees were reimbursed expenses totalling £- (2019: £330) for the year ended 30 September 2020.</p>		
5) DEBTORS		
	<u>2020</u>	<u>2019</u>
Monies held by PayPal	£824	£665
Debtor for donations & book sales	-	-
	<u>£824</u>	<u>£665</u>

THE BODY DYSMORPHIC DISORDER FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR TO 30 SEPTEMBER 2020

6) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
Accrued expenses	£1,638	£1,680
	<u>£1,638</u>	<u>£1,680</u>

7) MOVEMENT IN FUNDS

	Fund Balance B/F	Incoming resources	Outgoing resources	Net movement in funds	Fund balances carried forward	
					2020	2019
Unrestricted funds						
General fund	£29,662	£19,280	£19,536	£(256)	£29,406	£29,662
Restricted funds						
Structured Support Group	£1,662	£500	£2,162	£(1,662)	£-	£1,662
Lottery Grant – 2019 conference	£7,009	£-	£5,219	£(5,219)	£1,790	£7,009
Lottery Grant – covid relief	£-	£9,649	£1,588	£8,061	£8,061	£-
Schools Project	£6,299	£5,248	£4,720	£528	£6,827	£6,299
TOTAL FUNDS	<u>£44,632</u>	<u>£34,677</u>	<u>£33,225</u>	<u>£1,452</u>	<u>£46,084</u>	<u>£44,632</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	£19,280	£19,536	£(256)
Restricted funds			
Structured Support Group	£500	£2,162	£(1,662)
Lottery Grant – 2019 conference	£-	£5,219	£(5,219)
Lottery Grant – covid relief	£9,649	£1,588	£8,061
Schools Project	£5,248	£4,720	£528
TOTAL FUNDS	<u>£34,677</u>	<u>£33,225</u>	<u>£1,452</u>