

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

	Page
Report of the Trustees	3 to 6
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 25 May 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Dr R Willson', written over a horizontal line.

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

		2021			2020		
		Unrestricted fund	Restricted fund	TOTAL	Unrestricted fund	Restricted fund	TOTAL
	Note						
	s						
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
		£34,601	£47,722
CREDITORS			
Amounts falling within one year	6	£5,865	£1,638
NET CURRENT ASSETS		£28,736	£46,084
TOTAL ASSETS LESS CURRENT LIABILITIES		£28,736	£46,084
NET ASSETS		£28,736	£46,084
FUNDS	7		
Restricted funds		£6,517	£16,678
Unrestricted funds		£22,219	£29,406
TOTAL FUNDS		£28,736	£46,084

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

	2021	2020
2) INCOME		
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	£18,817	£19,280
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	£5,745	£15,397
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	£22,703	£10,287
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	£15,906	£13,689

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

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

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	<u>£5,865</u>	<u>£1,638</u>
	<u>£5,865</u>	<u>£1,638</u>

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	<u>£46,084</u>	<u>£24,562</u>	<u>£41,910</u>	<u>£(17,348)</u>	<u>£28,736</u>	<u>£46,084</u>

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

	<u>Incoming resources</u>	<u>Resources expended</u>	<u>Movement in funds</u>
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	<u>£24,562</u>	<u>£41,910</u>	<u>£(17,348)</u>