

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
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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

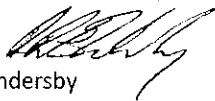
Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic 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.

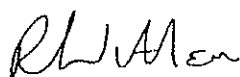
The notes on pages 10 to 13 form part of these financial statements.

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
		<u>£130,509</u>	<u>£34,601</u>
CREDITORS			
Amounts falling within one year	6	£3,976	£5,865
NET CURRENT ASSETS		<u>£126,533</u>	<u>£28,736</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£126,533</u>	<u>£28,736</u>
NET ASSETS		<u>£126,533</u>	<u>£28,736</u>
FUNDS	7		
Restricted funds		£44,711	£6,517
Unrestricted funds		£81,822	£22,219
TOTAL FUNDS		<u>£126,533</u>	<u>£28,736</u>

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	£3,993	£880
	<u>£9,382</u>	<u>£4,013</u>

6) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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