

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

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

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

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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

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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> £
	<i>Notes</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	<u>69,462</u>	<u>53,352</u>	<u>122,814</u>	<u>144,505</u>
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	<u>12,235</u>	<u>65,760</u>	<u>77,995</u>	<u>46,708</u>
Net income / (expenditure)		<u>57,227</u>	<u>(12,408)</u>	<u>44,819</u>	<u>97,797</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>57,227</u>	<u>(12,408)</u>	<u>44,819</u>	<u>97,797</u>
Reconciliation of funds					
Total funds brought forward		81,822	44,711	126,533	28,736
Total funds carried forward	7	<u><u>139,049</u></u>	<u><u>32,303</u></u>	<u><u>171,352</u></u>	<u><u>126,533</u></u>

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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)
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
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

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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.

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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

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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

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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.

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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>

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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.