

BRITISH ASSOCIATION OF BODY SCULPTING

England & Wales · Charity number 1177640

Details

Status Registered

Legal form Charitable company

Company number [08917886](#)

Registered 2018-03-21

Register [View on the Charity Commission register](#)

Contact

Address Constable Country Medical Centre
Heath Road
East Bergholt
Colchester
CO7 6RT

Phone 01206 298464

Email admin@babs.org.uk

Website www.babs.org.uk

Activities

Objects: THE ASSOCIATION'S OBJECTS ARE, FOR THE PUBLIC BENEFIT, THE PRESERVATION AND PROTECTION OF PUBLIC HEALTH BY A) DEVELOPING AND MAINTAINING THE HIGHEST STANDARDS OF PROFESSIONAL COMPETENCE AND ETHICAL CONDUCT IN THE PRACTICE OF BODY SCULPTING B) FURTHERING INSTRUCTION AND TRAINING OF MEDICAL PRACTITIONERS AND ASSOCIATED HEALTH CARE PROFESSIONALS IN RELATION TO BODY SCULPTING C) EDUCATING THE PUBLIC IN ALL MATTERS RELATING TO BODY SCULPTING 'BODY SCULPTING' MEANS BODY SCULPTING SURGERY, A MEDICAL TREATMENT FOR AESTHETIC IMPROVEMENT OF BODY CONTOURS USING SPECIALISED TECHNOLOGIES CARRIED OUT BY MEDICAL PRACTITIONERS REGISTERED WITH, AND LICENSED TO PRACTISE BY, THE GENERAL MEDICAL COUNCIL.

Activities: The activities of the charity are to educate the public in health and lifestyle choices, protection of practitioners and education and medical professionals.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£32,058	£39,275	-	-
2024-08-31	£14,722	£4,933	-	-
2023-08-31	£25,552	£26,637	-	-
2022-02-28	£16,140	£11,544	-	-
2021-02-28	£2,254	£6,847	-	-
2020-02-29	£12,916	£15,379	-	-

Trustees

Name	Role	Appointed
Dr Ian Morgan	Chair	2022-11-26
Dr ASHISH DUTTA		2018-03-13
Dr KAMALJIT SINGH		2017-03-01

BRITISH ASSOCIATION OF BODY SCULPTING

England & Wales - Charity number 1177640

Accounts

Company registration number: 08917886
Charity registration number: 1177640

**BRITISH ASSOCIATION OF BODY SCULPTING
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

British Association Of Body Sculpting Contents

	Page
Reference and Administrative Details	1
Trustees' Report	2–3
Independent Examiner's Report	4
Statement of Financial Activities (including Income and Expenditure Account)	5
Balance Sheet	6
Notes to the Financial Statements	7–10
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities (including Income and Expenditure Account)	11

**British Association Of Body Sculpting
Reference and Administrative Details
For The Year Ended 31 August 2025**

Trustees	Dr Ashish Dutta Dr Ian Morgan Dr Kamaljit Singh
Charity Number	1177640
Company Number	08917886
Principal Address	The Constable Country Medical Practice Heath Road East Bergholt Essex CO7 6RT
Registered Office	Gascoyne House Moseleys Farm Business Centre Fornham All Saints Bury St Edmunds Suffolk IP28 6JY
Independent Examiner	Gascoynes Gascoyne House Moseleys Farm Business Centre Bury St Edmunds Suffolk IP28 6JY

**British Association Of Body Sculpting
Company No. 08917886
Trustees' Report For The Year Ended 31 August 2025**

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

The charity's objects are to educate the public in health and lifestyle choices, protection of practitioners and educating Surgeons etc.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The charity's policy is to consult and discuss with employees (where relevant), through unions, staff councils and at meetings, matters likely to affect employees' interests. Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Financial Review

Financial Position

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, Governance and Management

Structure and Management

The charity is a company limited by guarantee. The trustees, who are also directors for the purpose of company law, and who served during the year are listed within the Reference and Administrative details.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Other Information

Payment of Creditors

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

British Association Of Body Sculpting Trustees' Report (continued) For The Year Ended 31 August 2025

Statement of Trustees' Responsibilities

The trustees (who are also the directors of British Association Of Body Sculpting for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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 judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

 [Ash Dutta \(May 26, 2026 12:40:12 GMT+2\)](#)

Dr Ashish Dutta

Trustee

26/05/2026

British Association Of Body Sculpting
Independent Examiner's Report to the Trustees of British Association Of Body Sculpting
For The Year Ended 31 August 2025

We report to the charity trustees on our examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We 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.

Gascoynes
26/05/2026
Gascoyne House
Moseleys Farm Business Centre
Bury St Edmunds
Suffolk
IP28 6JY

British Association Of Body Sculpting
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

		2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	32,058	14,722
EXPENDITURE ON:			
Charitable activities:	4		
General		(39,275)	(4,933)
NET (EXPENDITURE)/INCOME		(7,217)	9,789
NET MOVEMENT IN FUNDS		(7,217)	9,789
RECONCILIATION OF FUNDS:			
Total funds brought forward		16,391	6,602
TOTAL FUNDS CARRIED FORWARD	8	9,174	16,391

The notes on pages 7 to 10 form part of these financial statements.

**British Association Of Body Sculpting
Balance Sheet
As At 31 August 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		22,960	22,182
		22,960	22,182
Creditors: Amounts Falling Due Within One Year	7	(13,786)	(5,791)
NET CURRENT ASSETS (LIABILITIES)		9,174	16,391
TOTAL ASSETS LESS CURRENT LIABILITIES		9,174	16,391
NET ASSETS		9,174	16,391
FUNDS OF THE CHARITY			
Unrestricted Funds		9,174	16,391
TOTAL FUNDS	8	9,174	16,391

For the year ending 31 August 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

[Ashish Dutta \(May 26, 2026 12:40:12 GMT+2\)](#)

Dr Ashish Dutta

Trustee

26/05/2026

The notes on pages 7 to 10 form part of these financial statements.

British Association Of Body Sculpting Notes to the Financial Statements For The Year Ended 31 August 2025

1. General Information

British Association Of Body Sculpting is a company limited by guarantee, incorporated in England & Wales, registered number 08917886 and registered charity number 1177640. The registered office is Gascoyne House Moseleys Farm Business Centre, Fornham All Saints, Bury St Edmunds, Suffolk, IP28 6JY.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.4. Incoming Resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

2.5. Resources Expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

British Association Of Body Sculpting
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

2.7. Financial Instruments

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.8. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.9. Accounting policies

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance-related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Trust. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the Trust.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g., allocating office property costs by floor areas, management and human resources costs by the number of staff, and finance and IT costs by work done.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Member subscriptions and sponsorships	32,058	14,722

British Association Of Body Sculpting
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

4. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 5)	2025
	£	£	Total £
General	14,786	24,489	39,275
<hr/>			
			2024
	£	£	Total £
General	3,902	1,031	4,933
<hr/>			

5. Support Costs

	2025
	General £
General administration	23,412
Governance costs	1,077
	<hr/> 24,489 <hr/>
	2024
	General £
Governance costs	<hr/> 1,031 <hr/>

6. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	13,786	5,791
	<hr/>	<hr/>

British Association Of Body Sculpting
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

8. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	16,391	32,058	(39,275)	9,174
Total funds	<u>16,391</u>	<u>32,058</u>	<u>(39,275)</u>	<u>9,174</u>

	As at 1 September 2023	Income	Expenditure	As at 31 August 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	6,602	14,722	(4,933)	16,391
Total funds	<u>6,602</u>	<u>14,722</u>	<u>(4,933)</u>	<u>16,391</u>

9. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£
<u> </u>	<u> </u>

10. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

11. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

British Association Of Body Sculpting
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Membership subscriptions	32,058	14,722
	32,058	14,722
	32,058	14,722
EXPENDITURE ON:		
Charitable Activities:		
General		
CPD certification	(714)	(749)
Quality review checks	(2,010)	(1,380)
QuickBooks subscription	(210)	(108)
Secretarial costs	(943)	(739)
Subscription costs	(255)	(156)
IT support and maintenance	(229)	(770)
Advertising, marketing and publicity	(10,425)	-
Conferences	(23,412)	-
Accountancy fees	(1,027)	(997)
Legal fees	(50)	(34)
	(39,275)	(4,933)
	(39,275)	(4,933)
NET (EXPENDITURE)/INCOME	(7,217)	9,789







British Association of Body Sculpting - Accounts YE 31 August 2025

Final Audit Report

2026-05-26

Created:	2026-05-26
By:	Gascoynes Accounts (Accounts@gascoynes.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA61S7O98eu0qnpjzSnbaih665uOQjrokw

"British Association of Body Sculpting - Accounts YE 31 August 2025" History

-  Document created by Gascoynes Accounts (Accounts@gascoynes.co.uk)
2026-05-26 - 10:22:57 GMT - IP address: 217.38.159.98
-  Document emailed to Ash Dutta (ashdutta66@yahoo.co.uk) for signature
2026-05-26 - 10:23:41 GMT
-  Email viewed by Ash Dutta (ashdutta66@yahoo.co.uk)
2026-05-26 - 10:37:27 GMT - IP address: 104.28.40.145
-  Ash Dutta (ashdutta66@yahoo.co.uk) entered valid password assigned by the sender.
2026-05-26 - 10:38:28 GMT
-  Document e-signed by Ash Dutta (ashdutta66@yahoo.co.uk)
Signature Date: 2026-05-26 - 10:40:12 GMT - Time Source: server- IP address: 104.28.40.145 - Signature appearance selected: MOBILE_DRAW
-  Agreement completed.
2026-05-26 - 10:40:12 GMT

BRITISH ASSOCIATION OF BODY SCULPTING

England & Wales - Charity number 1177640

Accounts

Charity registration number 1177640

Company registration number 08917886 (England and Wales)

BRITISH ASSOCIATION OF BODY SCULPTING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023

BRITISH ASSOCIATION OF BODY SCULPTING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr A Dutta Dr K Singh Dr I Morgan	(Appointed 26 November 2022)
Charity number	1177640	
Company number	08917886	
Principal address	The Constable Country Medical Practice Heath Road East Bergholt Essex CO7 6RT	
Registered office	Gascoynes House Moseleys Farm Business Centre Fornham All Saints Suffolk IP28 6JY	
Accountant	Gascoynes Gascoynes House Moseleys Farm Business Centre Fornham All Saints Suffolk IP28 6JY	

BRITISH ASSOCIATION OF BODY SCULPTING

CONTENTS

	Page
Trustees report	1
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 8

BRITISH ASSOCIATION OF BODY SCULPTING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the period ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to educate the public in health and lifestyle choices, protection of practitioners and educating Surgeons etc.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The charity's policy is to consult and discuss with employees (where relevant), through unions, staff councils and at meetings, matters likely to affect employees' interests. Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee. The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

Dr A Dutta

Dr K Singh

Dr L P Glancey

(Resigned 26 November 2022)

Dr I Morgan

(Appointed 26 November 2022)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees report was approved by the Board of Trustees.



Ian Morgan (Apr 29, 2024 17:32 GMT+1)

Dr I Morgan

President and Trustee

Dated: 29 April 2024

BRITISH ASSOCIATION OF BODY SCULPTING

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE PERIOD ENDED 31 AUGUST 2023

The trustees, who are also the directors of British Association of Body Sculpting for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BRITISH ASSOCIATION OF BODY SCULPTING

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH ASSOCIATION OF BODY SCULPTING

We report to the trustees on our examination of the financial statements of British Association of Body Sculpting (the charity) for the period ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied ourselves that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We 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 financial statements to be reached.

Gascoynes

Gascoynes
Chartered Accountants
Gascoynes House
Moseleys Farm Business Centre
Fornham All Saints
Suffolk
IP28 6JY

Dated: 29 April 2024

BRITISH ASSOCIATION OF BODY SCULPTING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Total 2022 £
<u>Income from:</u>			
<u>Charitable activities</u>			
Subscriptions	3	25,552	16,140
		<hr/>	<hr/>
<u>Expenditure on:</u>			
<u>Raising funds</u>			
		<hr/>	<hr/>
		-	-
<u>Charitable activities</u>			
Conferences, lectures and training		9,018	7,935
Legal, professional and audit		17,620	3,609
		<hr/>	<hr/>
Total charitable expenditure		26,638	11,544
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		(1,086)	4,596
Fund balances at 1 March 2022		7,688	3,092
		<hr/>	<hr/>
Fund balances at 31 August 2023		6,602	7,688
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BRITISH ASSOCIATION OF BODY SCULPTING

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		17,009		9,007	
		<u>17,009</u>		<u>9,007</u>	
Creditors: amounts falling due within one year	6	10,407		1,319	
		<u>10,407</u>		<u>1,319</u>	
Net current assets			6,602		7,688
			<u>6,602</u>		<u>7,688</u>
Income funds					
Unrestricted funds			6,602		7,688
			<u>6,602</u>		<u>7,688</u>
			<u>6,602</u>		<u>7,688</u>

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 August 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 29 April 2024 and are signed on its behalf by:


Ian Morgan (Apr 29, 2024 17:32 GMT+1)

Dr I Morgan
President and Trustee

Company Registration No. 08917886

BRITISH ASSOCIATION OF BODY SCULPTING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

British Association of Body Sculpting is a private company limited by guarantee incorporated in England and Wales. The registered office is Gascoynes House, Moseleys Farm Business Centre, Fornham All Saints, Suffolk, IP28 6JY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

BRITISH ASSOCIATION OF BODY SCULPTING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Trust. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the Trust.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating office property costs by floor areas, management and human resources costs by the number of staff, and finance and IT costs by work done.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Taxation

The charity is exempt from corporation tax on its charitable activities.

BRITISH ASSOCIATION OF BODY SCULPTING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 AUGUST 2023

3 Charitable activities

	Subscriptions 2023 £	Subscriptions 2022 £
Income within charitable activities	25,552	16,140

4 Employees

There were no employees during the period.

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

6 Creditors: amounts falling due within one year

	2023 £	2022 £
Deferred income	8,913	-
Accruals and deferred income	1,494	1,319
	<u>10,407</u>	<u>1,319</u>

British Association of Body Sculpting - Finalised 2023 accounts

Final Audit Report


2024-04-29

Created:	2024-04-29
By:	Gascoynes Accounts (Accounts@gascoynes.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAW1G5NNSLcfdhvz8iDRvc9Je3o21kTuSC

"British Association of Body Sculpting - Finalised 2023 accounts" History

 Document created by Gascoynes Accounts (Accounts@gascoynes.co.uk)

2024-04-29 - 14:12:05 GMT - IP address: 81.149.163.35

 Document emailed to Ian Morgan (ismorgan1@yahoo.com) for signature

2024-04-29 - 14:12:42 GMT

 Email viewed by Ian Morgan (ismorgan1@yahoo.com)

2024-04-29 - 16:13:37 GMT - IP address: 87.248.116.147

 Ian Morgan (ismorgan1@yahoo.com) entered valid password assigned by the sender.

2024-04-29 - 16:31:18 GMT

 Document e-signed by Ian Morgan (ismorgan1@yahoo.com)

Signature Date: 2024-04-29 - 16:32:05 GMT - Time Source: server - IP address: 176.35.207.20

 Agreement completed.

2024-04-29 - 16:32:05 GMT