

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**

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

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

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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**

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**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**

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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**

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

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

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

[Ash 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**

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#### **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**

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**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**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
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**

			<b>2025</b>
	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 5)	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
General	14,786	24,489	39,275

			<b>2024</b>
	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 5)	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
General	3,902	1,031	4,933

**5. Support Costs**

	<b>2025</b>
	<b>General</b>
	<b>£</b>
General administration	23,412
Governance costs	1,077
	<u>24,489</u>

	<b>2024</b>
	<b>General</b>
	<b>£</b>
Governance costs	<u>1,031</u>

**6. Average Number of Employees**

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

**7. Creditors: Amounts Falling Due Within One Year**

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

**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
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	16,391	32,058	(39,275)	9,174
<b>Total funds</b>	16,391	32,058	(39,275)	9,174

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

**9. Transactions with Trustees**

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

2025	2024
£	£

**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**

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	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Membership subscriptions	32,058	14,722
	<hr/> 32,058	<hr/> 14,722
	<hr/> 32,058	<hr/> 14,722
<b>EXPENDITURE ON:</b>		
<b>Charitable Activities:</b>		
<b>General</b>		
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)
	<hr/> (39,275)	<hr/> (4,933)
	<hr/> (39,275)	<hr/> (4,933)
<b>NET (EXPENDITURE)/INCOME</b>	<hr/> (7,217)	<hr/> 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)
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