

# BACD

England & Wales · Charity number 1181666

## Details

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**Other names** BCAM, BRITISH COLLEGE OF AESTHETIC MEDICINE

**Status** Registered

**Legal form** Charitable company

**Company number** [06634531](#)

**Registered** 2019-01-22

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

## Contact

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**Address** The Harley Building  
77 New Cavendish Street  
London  
W1W 6XB

**Phone** 01474823900

**Email** [info@bcam.ac.uk](mailto:info@bcam.ac.uk)

**Website** <http://bcam.ac.uk/>

## Activities

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**Objects:** THE OBJECTS OF THE CHARITY SHALL BE :(A) THE RELIEF OF SICKNESS AND THE PROMOTION OF HEALTH, IN PARTICULAR BY:I. PROMOTING AND ENCOURAGING THE STUDY AND PRACTICE OF AESTHETIC MEDICINE;II. PROMOTING RESEARCH AND AUDIT OF AESTHETIC MEDICINE AND PUBLISHING THE USEFUL RESULTS OF IT;III. RECOMMENDING STANDARDS OF TRAINING IN AESTHETIC MEDICINE;IV. MAINTAINING MAINTAIN THE HIGHEST PROFESSIONAL STANDARDS IN PRACTICE OF AESTHETIC MEDICINE IN RELATION TO CLINICAL PRACTICE AND PATIENT CARE;V. ADVANCING THE EFFECTIVE, SAFE AND ETHICAL PRACTICE OF AESTHETIC MEDICINE;VI. PROMOTING THE PREVENTION, DIAGNOSIS AND EFFECTIVE TREATMENT OF DISEASES, DISORDERS AND CONDITIONS IN RELATION TO THE PRACTICE OF AESTHETIC MEDICINE; AND(B) THE ADVANCEMENT OF EDUCATION, IN PARTICULAR BY:I. PROVIDING EDUCATIONAL INFORMATION AND ADVICE TO THE PUBLIC AND PATIENTSII. FACILITATING CONTACT BETWEEN MEMBERS OF THE CHARITY AND OTHER INDIVIDUALS AND ORGANISATIONS CONCERNED WITH THE STUDY AND PRACTICE OF AESTHETIC MEDICINE, PARTICULARLY WITH THE AIM OF ENCOURAGING THE EXCHANGE OF CLINICAL EXPERIENCE, SCIENTIFIC THOUGHT AND INVESTIGATION;III. COLLABORATING WITH MEDICAL, ACADEMIC AND OTHER INSTITUTIONS IN THE UK AND WORLDWIDE IN THE PRACTICE AND DEVELOPMENT OF AESTHETIC MEDICINE;IV. PROVIDING EDUCATIONAL AND PROFESSIONAL DEVELOPMENT ACTIVITIES AND OPPORTUNITIES FOR DOCTORS;V. ADVISE AND MAKE REPRESENTATIONS TO MEDICAL, GOVERNMENTAL, REGULATORY AND OTHER SUCH BODIES AS MAY BE CONCERNED WITH ANY OF THE ASPECTS OF AESTHETIC MEDICINE; ANDVI. PROVIDING INFORMATION, GUIDANCE AND ADVICE ON AESTHETIC MEDICINE AND ASSOCIATED HEALTH ISSUES.

**Activities:** The main activity of the charity is to advance the effective, safe and ethical practice of aesthetic medicine to the benefit of all concerned through leadership, provision of information, education, support, professional development and the maintenance of the highest professional standards.

## Classification

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

## Geography

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- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£375,882	£611,654	-	-
2024-06-30	£381,581	£380,510	-	-
2023-06-30	£339,668	£353,402	-	-
2022-06-30	£258,068	£257,645	-	-
2021-06-30	£244,718	£289,875	-	-

## Trustees

Name	Role	Appointed
<b>Dr Sophie Mariette SHOTTER</b>	Chair	2021-11-24
Dr Ahmed Khamis Hassan El Houssieny		2025-04-28
Dr Bhavjit Kaur		2020-10-05
Dr Deepa Panchalingam		2025-04-01
Dr Haidar Hassan		2025-04-01
Dr JOHN BALFOUR ELDER		2018-12-18
Dr Manav Bawa		2022-09-09
Dr Matin Ahmadi		2025-09-19
Dr Rebecca Katy Norman		2025-09-19

**BACD**

England & Wales - Charity number 1181666

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# Accounts

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REGISTERED COMPANY NUMBER: 06634531 (England and Wales)  
REGISTERED CHARITY NUMBER: 1181666

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025  
FOR  
BACD

Carleys  
Second Floor South  
The Fitted Rigging House  
The Historic Dockyard  
Chatham  
Kent  
ME4 4TZ

BACD

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

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REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2025

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of 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

##### Objectives and aims

The objects of the Charity shall be:

(a) the relief of sickness and the promotion of health, in particular by:

- i. promoting and encouraging the study and practice of aesthetic medicine;
- ii. promoting research and audit of aesthetic medicine and publishing the useful results of it;
- iii. recommending standards of training in aesthetic medicine;
- iv. maintaining the highest professional standards in practice of aesthetic medicine in relation to clinical practice and patient care;
- v. advancing the effective, safe and ethical practice of aesthetic medicine;
- vi. promoting the prevention, diagnosis and effective treatment of diseases, disorders and conditions in relation to the practice of aesthetic medicine; and

(b) the advancement of education, in particular by:

- i. providing educational information and advice to the public and patients
- ii. facilitating contact between members of the charity and other individuals and organisations concerned with the study and practice of aesthetic medicine, particularly with the aim of encouraging the exchange of clinical experience, scientific thought and investigation;
- iii. collaborating with medical, academic and other institutions in the UK and worldwide in the practice and development of aesthetic medicine;
- iv. providing educational and professional development activities and opportunities for doctors;
- v. advise and make representations to medical, governmental, regulatory and other such bodies as may be concerned with any of the aspects of aesthetic medicine; and
- vi. providing information, guidance and advice on aesthetic medicine and associated health issues.

#### ACHIEVEMENTS AND PERFORMANCE

##### Charitable activities

The main activities of the charity have been the advancement of education through its conference, facilitating contact between members of the charity and other individuals and organisations concerned with the study and practice of aesthetic medicine and collaborating with medical, academic and other institutions in the UK in the practice and development of aesthetic medicine.

The charity has continued to work with a number of governmental and non-governmental organisations such as the General Medical Council, the General Dental Council and the Department of Health and Social Care in strengthening the training, regulation, development of standards and delivery of aesthetic medical treatments aimed at improving safety for members of the public. The charity has also introduced its membership examination and is developing links with JCCP in relation to accreditation to further enhance public protection and confidence in the profession.

The charity continues to provide content through its website and social media channels to deliver education, support and information to the public. The charity delivered its annual conference which was widely praised for its educational content, support to the profession and focus on improving health and wellbeing in patients.

The trustees have had due regard to the Charity Commission's guidance on public benefit insofar as relevant to the charity's activities

## FINANCIAL REVIEW

### Financial position

BCAM is grateful to its supporters, sponsors and members whose loyalty enables the charity to pursue its aims of advancing the effective, safe and ethical practice of aesthetic medicine to the benefit of all concerned, through leadership, provision of information, education, support, professional development and the maintenance of the highest professional standards.

The statement of financial activities shows net expenditure for the year to 30 June 2025 of £235,772 (2024: net income of £1,071). There are several reasons for this including the deliberate use of reserves to invest in the charity's activities; redundancy costs; office move to central London; higher rental costs; and the recruitment and appointment of a new COO. The trustees anticipate expenditure to stabilise in future years and move back to break-even or net income.

### Reserves policy

The general reserves as of 30 June 2025 stand at £114,756. This is within the charity's policy on reserves which is to maintain a level of reserves equivalent to 3-6 months' worth of operating costs, such that the charity holds a sufficient level of working capital to operate effectively.

### Going concern

The trustees currently have no concerns regarding the future of the charity.

### Financial oversight

In line with a continuing risk assessment process the Board of Trustees remain confident in the financial governance which is monitored through the production and review of management accounts and a risk register. Where appropriate systems and processes are in place to mitigate identified risks. External risk in terms of membership subscriptions and conference participation is monitored regularly through the professional services team and the trustees alongside the business planning process which reviews the opportunities to grow and/or diversify through a combination of corporate partnerships and a focus on core strategic activities likely to widen membership, including simplifying and widening membership eligibility.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is established as a company limited by guarantee and is governed by its Articles of Association.

### Recruitment and appointment of new trustees

Trustees are recruited and appointed in accordance with the provisions set out in the Articles of Association.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

06634531 (England and Wales)

### Registered Charity number

1181666

### Registered office

The Harley Building  
77 New Cavendish Street  
London  
W1W 6XB

### Trustees

Dr J Elder

Dr C Fairris (Chair) (resigned 8/1/26)

Dr B Kaur

Dr A E Zatonska (resigned 30/1/25)

Dr S Shotter

Dr M Bawa

Dr N Demosthenous

Dr H Hassan (appointed 1/4/25)

Dr A El Houssieny (appointed 28/4/25)

Dr D Panchalingham Doctor, Clinic Owner (appointed 1/4/25)

Dr M Ahmadi (appointed 19/9/25)

Dr R Norman (appointed 19/9/25)

BACD

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2025

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REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Tanja Lawes

Carleys

Second Floor South

The Fitted Rigging House

The Historic Dockyard

Chatham

Kent

ME4 4TZ

Acting Company Secretary

DK Legal Ltd (appointed 14 February 2025)

Approved by order of the board of trustees on 17 March 2026 and signed on its behalf by:

Dr S Shotter - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BACD

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Independent examiner's report to the trustees of BACD ('the Company')  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me 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)).

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.

Tanja Lawes

Carleys  
Second Floor South  
The Fitted Rigging House  
The Historic Dockyard  
Chatham  
Kent  
ME4 4TZ

24 March 2026

BACD

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		373,389	379,086
Investment income	2	2,493	2,495
Total		<u>375,882</u>	<u>381,581</u>
EXPENDITURE ON			
Raising funds		7,504	3,875
Charitable activities			
Training and Educational		604,150	376,635
Total		<u>611,654</u>	<u>380,510</u>
NET INCOME/(EXPENDITURE)		(235,772)	1,071
RECONCILIATION OF FUNDS			
Total funds brought forward		350,528	349,457
TOTAL FUNDS CARRIED FORWARD		<u><u>114,756</u></u>	<u><u>350,528</u></u>

The notes form part of these financial statements

BACD

BALANCE SHEET  
30 JUNE 2025

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
Intangible assets	8	2,020	11,811
Tangible assets	9	1,308	3,081
		<u>3,328</u>	<u>14,892</u>
CURRENT ASSETS			
Debtors	10	196,638	174,052
Cash at bank and in hand		189,002	475,797
		<u>385,640</u>	<u>649,849</u>
CREDITORS			
Amounts falling due within one year	11	(274,212)	(314,213)
		<u>111,428</u>	<u>335,636</u>
NET CURRENT ASSETS			
		<u>111,428</u>	<u>335,636</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		114,756	350,528
		<u>114,756</u>	<u>350,528</u>
NET ASSETS			
		<u>114,756</u>	<u>350,528</u>
FUNDS	12		
Unrestricted funds		114,756	350,528
		<u>114,756</u>	<u>350,528</u>
TOTAL FUNDS		<u>114,756</u>	<u>350,528</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17 March 2026 and were signed on its behalf by:

S Shotter - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

## Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

## Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

## Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

## Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- Straight line over 3 years

## Taxation

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

## Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There is only one fund and this is unrestricted.

## Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## Government grants

Grant income is recognised using the accrual model in the period in which it becomes receivable.

## 2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	2,493	2,495
	<u>2,493</u>	<u>2,495</u>

## 3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	1,316	1,195
Deficit on disposal of fixed assets	1,949	-
Computer software amortisation	<u>9,791</u>	<u>9,790</u>

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

The trustees received payments in respect of loss of earnings amounting to £21,000 (2024 : £28,000).

Trustees' expenses

There were trustees expenses of £5,386 for the year all relating to travel and hotel accommodation costs (2024 : £4,957).

## 5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Staff	<u>6</u>	<u>4</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£70,001 - £80,000	<u>1</u>	<u>-</u>

The key management personnel of BACD during the year comprise the trustees, the Chief Operating Officers and the office manager whose employee benefits total £127,436 (2024 : £63,461).

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	379,086
Investment income	<u>2,495</u>
Total	<u>381,581</u>
EXPENDITURE ON	
Raising funds	3,875
Charitable activities	
Training and Educational	<u>376,635</u>
Total	<u>380,510</u>
NET INCOME	1,071

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£

## RECONCILIATION OF FUNDS

Total funds brought forward

349,457

TOTAL FUNDS CARRIED FORWARD

350,528

## 7. INDEPENDENT EXAMINERS FEE

The accounts include £11,255 (2024 : £4,520) for fees payable to the Independent Examiner in respect of the year ended 30th June 2025, of this £10,305 (2024 : £4,045) represents the cost of preparing the accounts and other financial services during the year and £950 (2024 : £475) represents the Independent Examiners Fees.

## 8. INTANGIBLE FIXED ASSETS

	Development costs £	Computer software £	Totals £
<b>COST</b>			
At 1 July 2024 and 30 June 2025	<u>126,500</u>	<u>57,701</u>	<u>184,201</u>
<b>AMORTISATION</b>			
At 1 July 2024	126,500	45,890	172,390
Charge for year	-	9,791	9,791
At 30 June 2025	<u>126,500</u>	<u>55,681</u>	<u>182,181</u>
<b>NET BOOK VALUE</b>			
At 30 June 2025	<u>-</u>	<u>2,020</u>	<u>2,020</u>
At 30 June 2024	<u>-</u>	<u>11,811</u>	<u>11,811</u>

## 9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 July 2024	3,318	4,171	7,489
Additions	-	1,492	1,492
Disposals	(3,318)	(1,716)	(5,034)
At 30 June 2025	<u>-</u>	<u>3,947</u>	<u>3,947</u>
<b>DEPRECIATION</b>			
At 1 July 2024	1,406	3,002	4,408
Charge for year	-	1,316	1,316
Eliminated on disposal	(1,406)	(1,679)	(3,085)
At 30 June 2025	<u>-</u>	<u>2,639</u>	<u>2,639</u>
<b>NET BOOK VALUE</b>			
At 30 June 2025	<u>-</u>	<u>1,308</u>	<u>1,308</u>
At 30 June 2024	<u>1,912</u>	<u>1,169</u>	<u>3,081</u>

## 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	135,073	141,996
Other debtors	12,601	452
Prepayments	48,964	31,604
	<u>196,638</u>	<u>174,052</u>

## 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	8,957	-
Social security and other taxes	3,990	3,791
VAT	9,270	13,307
Other creditors	2,053	1,190
Accruals and deferred income	249,942	295,925
	<u>274,212</u>	<u>314,213</u>

## 12. MOVEMENT IN FUNDS

	At 1.7.24	Net movement in funds	At 30.6.25
	£	£	£
Unrestricted funds			
General fund	350,528	(235,772)	114,756
	<u>350,528</u>	<u>(235,772)</u>	<u>114,756</u>
TOTAL FUNDS	<u>350,528</u>	<u>(235,772)</u>	<u>114,756</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	375,882	(611,654)	(235,772)
	<u>375,882</u>	<u>(611,654)</u>	<u>(235,772)</u>
TOTAL FUNDS	<u>375,882</u>	<u>(611,654)</u>	<u>(235,772)</u>

Comparatives for movement in funds

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
Unrestricted funds			
General fund	349,457	1,071	350,528
	<u>349,457</u>	<u>1,071</u>	<u>350,528</u>
TOTAL FUNDS	<u>349,457</u>	<u>1,071</u>	<u>350,528</u>

## 12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	381,581	(380,510)	1,071
TOTAL FUNDS	<u>381,581</u>	<u>(380,510)</u>	<u>1,071</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds General fund	349,457	(234,701)	114,756
TOTAL FUNDS	<u>349,457</u>	<u>(234,701)</u>	<u>114,756</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	757,463	(992,164)	(234,701)
TOTAL FUNDS	<u>757,463</u>	<u>(992,164)</u>	<u>(234,701)</u>

## 13. CAPITAL COMMITMENTS

	2025 £	2024 £
Contracted but not provided for in the financial statements	<u>76,005</u>	<u>-</u>

## 14. RELATED PARTY DISCLOSURES

BACD is the sole member of BCAM Academy Ltd, a company limited by guarantee without share capital.

15. DEFERRED INCOME

Deferred income comprises of advance memberships fees relating to the following year and for conference exhibition and registration fees for the conference being held in October 2025.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Conferences	155,031	153,402
Appraisals	45,250	47,000
Subscriptions	172,611	168,976
Sponsors	-	2,500
Donations	247	-
Mentoring	-	208
Educational Sessions	250	7,000
	<u>373,389</u>	<u>379,086</u>
Investment income		
Deposit account interest	2,493	2,495
	<u>2,493</u>	<u>2,495</u>
Total incoming resources	375,882	381,581
<b>EXPENDITURE</b>		
Other trading activities		
Bad debts	7,504	3,875
Charitable activities		
Wages	290,385	157,818
Pensions	4,408	3,287
Insurance	3,539	4,374
Telephone	4,509	4,348
Postage and stationery	2,161	1,910
Public relations & advertising	11,479	14,183
Sundries	2,234	825
Travel & subsistence	17,695	8,821
Staff training	405	575
Accountancy	11,255	4,520
Legal expenses	15,278	2,469
Committee meetings	3,874	5,672
Rent	65,662	3,600
Conference expenses	57,545	74,820
Appraisals	40,890	30,342
Computer costs	14,118	11,205
Consultancy	3,681	6,250
Trustees Loss of Earnings	21,000	28,000
Late payment charges	1,497	-
Partial exemption adjustment	17,428	-
Computer software	9,790	9,790
Fixtures and fittings	-	339
Computer equipment	1,316	856
Loss on sale of tangible fixed assets	1,949	-
	<u>602,098</u>	<u>374,004</u>
Support costs		

BACD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2025

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	2025	2024
	£	£
Support costs		
Finance		
Bank charges	2,052	2,631
Total resources expended	<u>611,654</u>	<u>380,510</u>
Net (expenditure)/income	<u>(235,772)</u>	<u>1,071</u>

This page does not form part of the statutory financial statements

**BACD**

England & Wales - Charity number 1181666

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# Accounts

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REGISTERED COMPANY NUMBER: 06634531 (England and Wales)  
REGISTERED CHARITY NUMBER: 1181666

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024  
FOR  
BACD

Carleys  
Second Floor South  
The Fitted Rigging House  
The Historic Dockyard  
Chatham  
Kent  
ME4 4TZ

BACD

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of 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

### Objectives and aims

It is the aim of the Charity to advance the effective, safe and ethical practice of aesthetic medicine to the benefit of all concerned through leadership, provision of information, education, support, professional development and the maintenance of the highest professional standards.

The objects of the Charity shall be:

(a) the relief of sickness and the promotion of health, in particular by:

- i. promoting and encouraging the study and practice of aesthetic medicine;
- ii. promoting research and audit of aesthetic medicine and publishing the useful results of it;
- iii. recommending standards of training in aesthetic medicine;
- iv. maintaining the highest professional standards in practice of aesthetic medicine in relation to clinical practice and patient care;
- v. advancing the effective, safe and ethical practice of aesthetic medicine;
- vi. promoting the prevention, diagnosis and effective treatment of diseases, disorders and conditions in relation to the practice of aesthetic medicine; and

(b) the advancement of education, in particular by:

- i. providing educational information and advice to the public and patients
- ii. facilitating contact between members of the charity and other individuals and organisations concerned with the study and practice of aesthetic medicine, particularly with the aim of encouraging the exchange of clinical experience, scientific thought and investigation;
- iii. collaborating with medical, academic and other institutions in the UK and worldwide in the practice and development of aesthetic medicine;
- iv. providing educational and professional development activities and opportunities for doctors;
- v. advise and make representations to medical, governmental, regulatory and other such bodies as may be concerned with any of the aspects of aesthetic medicine; and
- vi. providing information, guidance and advice on aesthetic medicine and associated health issues.

### Significant activities

The main activities of the charity have been the advancement of education through its conference, facilitating contact between members of the charity and other individuals and organisations concerned with the study and practice of Aesthetic Medicine and collaborating with medical, academic and other institutions in the UK in the practice and development of Aesthetic Medicine.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

The Trustees have had due regard to the Charity Commission's guidance on public benefit when setting the charity's activities.

The charity has continued to work with a number of governmental and non-governmental organisations such as the General Medical Council, the General Dental Council and the Department of Health and Social Care in strengthening the training, regulation, development of standards and delivery of aesthetic medical treatments aimed at improving safety for members of the public. The charity has also introduced its membership examination and is developing links with JCCP in relation to accreditation to further enhance public protection and confidence in the profession.

The charity continues to provide content through its website and social media channels to deliver education, support and information to the public.

The College delivered the BCAM conference which again was widely praised for its educational content and support to the profession and to improve health and wellbeing in patients.

## FINANCIAL REVIEW

### Financial position

The British College of Aesthetic Medicine is grateful to its supporters, sponsors and members whose loyalty enables the College to pursue its aims of advancing the effective, safe and ethical practice of aesthetic medicine to the benefit of all concerned, through leadership, provision of information, education, support, professional development and the maintenance of the highest professional standards. The statement of financial activities shows net income for the year to 30th June 2024 of £1,071 (2023 : net expenditure of £13,734).

### Reserves policy

The general reserves as of 30th June 2024 stands at £350,528. This is higher than the reserves policy and will be utilized on the future projects. The charity's policy on reserves is to maintain a level of reserves such that the charity holds a level of working capital to operate effectively.

In line with a continuing risk assessment process the Board of Trustees remain confident in the financial governance which is monitored through the production and review of management accounts and risk register. Where appropriate systems and processes are in place to mitigate identified risks. External risk in terms of membership subscriptions and conference participation is monitored regularly through the professional services team and the Board of Trustees alongside the business planning process which reviews the opportunities to grow and/or diversify through a combination of corporate partnerships and a focus on core strategic activities likely to widen membership, including simplifying and widening membership eligibility.

### Going concern

The trustees currently have no concerns regarding the future of the charity.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Recruitment and appointment of new trustees

(1) Any Full, Fellow or Life Member of the Charity who is willing to act as a Trustee; is eligible under these Articles and is permitted by law to do so, may be appointed to be a Trustee

- (a) by Special Resolution of the Charity at General Meeting or
- (b) by election, in accordance with the requirements of these Articles or
- (c) by a decision of the Trustees.

(2) In any case where, as a result of death, the charity has no members and no Trustees, the personal representatives of the last member to have died have the right, by notice in writing, to appoint a person to be a Trustee.

(3) For the purposes of paragraph (2), where 2 or more members die in circumstances rendering it uncertain who was the last to die, a younger member is deemed to have survived an older member.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

06634531 (England and Wales)

### Registered Charity number

1181666

### Registered office

The Harley Building  
77 New Cavendish Street  
London  
W1W 6XB

BACD

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2024

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Trustees

Dr J Elder

Dr C Fairris Chair

Dr B Kaur

Dr A E Zatonska (resigned 30/1/25)

Dr S Shotter

Dr M Bawa

Dr N Demosthenous

Dr H Hassan (appointed 11/3/25)

Dr A El Houssieny (appointed 11/3/25)

Dr D Panchalingham (appointed 11/3/25)

Company Secretary

Independent Examiner

Tanja Lawes

Carleys

Second Floor South

The Fitted Rigging House

The Historic Dockyard

Chatham

Kent

ME4 4TZ

Approved by order of the board of trustees on 27 March 2025 and signed on its behalf by:

Dr C Fairris - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BACD

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Independent examiner's report to the trustees of BACD ('the Company')  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity's 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me 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)).

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.

Tanja Lawes

Carleys  
Second Floor South  
The Fitted Rigging House  
The Historic Dockyard  
Chatham  
Kent  
ME4 4TZ

28 March 2025

BACD

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		379,086	338,672
Investment income	2	2,495	996
Total		<u>381,581</u>	<u>339,668</u>
EXPENDITURE ON			
Raising funds		3,875	-
Charitable activities			
Training and Educational		<u>376,635</u>	<u>353,402</u>
Total		<u>380,510</u>	<u>353,402</u>
NET INCOME/(EXPENDITURE)		1,071	(13,734)
RECONCILIATION OF FUNDS			
Total funds brought forward		349,457	363,191
TOTAL FUNDS CARRIED FORWARD		<u><u>350,528</u></u>	<u><u>349,457</u></u>

The notes form part of these financial statements

BACD

BALANCE SHEET  
30 JUNE 2024

		2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS	Notes		
Intangible assets	8	11,811	21,601
Tangible assets	9	3,081	1,427
		<u>14,892</u>	<u>23,028</u>
CURRENT ASSETS			
Debtors	10	174,052	160,490
Cash at bank and in hand		475,797	464,965
		<u>649,849</u>	<u>625,455</u>
CREDITORS			
Amounts falling due within one year	11	(314,213)	(299,026)
		<u>335,636</u>	<u>326,429</u>
NET CURRENT ASSETS			
		<u>335,636</u>	<u>326,429</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		350,528	349,457
		<u>350,528</u>	<u>349,457</u>
NET ASSETS		<u>350,528</u>	<u>349,457</u>
FUNDS	12		
Unrestricted funds		350,528	349,457
		<u>350,528</u>	<u>349,457</u>
TOTAL FUNDS		<u>350,528</u>	<u>349,457</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2025 and were signed on its behalf by:

C Fairris - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

## Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

## Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

## Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

## Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- Straight line over 3 years

## Taxation

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

## Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There is only one fund and this is unrestricted.

## Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## Government grants

Grant income is recognised using the accrual model in the period in which it becomes receivable.

## 2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	2,495	996
	<u>2,495</u>	<u>996</u>

## 3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	1,195	973
Computer software amortisation	<u>9,790</u>	<u>9,790</u>

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

The trustees received payments in respect of loss of earnings amounting to £28,000 (2023 : £12,280).

Trustees' expenses

There were trustees expenses of £4,957 for the year all relating to travel and hotel accommodation costs (2023 : £690).

## 5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Staff	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

The key management personnel of BACD during the year comprise the trustees, the Chief Operating Office and the office manager whose employee benefits total £63,461 (2023 : £52,168).

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	338,672
Investment income	<u>996</u>
Total	<u>339,668</u>
EXPENDITURE ON	
Charitable activities	
Training and Educational	<u>353,402</u>
NET INCOME/(EXPENDITURE)	(13,734)
RECONCILIATION OF FUNDS	
Total funds brought forward	363,191
TOTAL FUNDS CARRIED FORWARD	<u><u>349,457</u></u>

## 7. INDEPENDENT EXAMINERS FEE

The accounts include £4,520 (2023 : £3,250) for fees payable to the Independent Examiner in respect of the year ended 30th June 2024, of this £4,045 (2023 : £2,800) represents the cost of preparing the accounts and other financial services during the year and £475 (2023 : £450) represents the Independent Examiners Fees).

## 8. INTANGIBLE FIXED ASSETS

	Development costs £	Computer software £	Totals £
<b>COST</b>			
At 1 July 2023 and 30 June 2024	126,500	57,701	184,201
<b>AMORTISATION</b>			
At 1 July 2023	126,500	36,100	162,600
Charge for year	-	9,790	9,790
At 30 June 2024	126,500	45,890	172,390
<b>NET BOOK VALUE</b>			
At 30 June 2024	-	11,811	11,811
At 30 June 2023	-	21,601	21,601

## 9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 July 2023	1,410	3,230	4,640
Additions	1,908	941	2,849
At 30 June 2024	3,318	4,171	7,489
<b>DEPRECIATION</b>			
At 1 July 2023	1,067	2,146	3,213
Charge for year	339	856	1,195
At 30 June 2024	1,406	3,002	4,408
<b>NET BOOK VALUE</b>			
At 30 June 2024	1,912	1,169	3,081
At 30 June 2023	343	1,084	1,427

## 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	141,996	141,028
Other debtors	452	-
Prepayments	31,604	19,462
	<u>174,052</u>	<u>160,490</u>

## 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	3,791	2,383
VAT	13,307	13,477
Other creditors	1,190	685
Accruals and deferred income	295,925	282,481
	<u>314,213</u>	<u>299,026</u>

## 12. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	349,457	1,071	350,528
	<u>349,457</u>	<u>1,071</u>	<u>350,528</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	381,581	(380,510)	1,071
	<u>381,581</u>	<u>(380,510)</u>	<u>1,071</u>

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	363,191	(13,734)	349,457
	<u>363,191</u>	<u>(13,734)</u>	<u>349,457</u>

## 12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	339,668	(353,402)	(13,734)
<b>TOTAL FUNDS</b>	<u>339,668</u>	<u>(353,402)</u>	<u>(13,734)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds General fund	363,191	(12,663)	350,528
<b>TOTAL FUNDS</b>	<u>363,191</u>	<u>(12,663)</u>	<u>350,528</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	721,249	(733,912)	(12,663)
<b>TOTAL FUNDS</b>	<u>721,249</u>	<u>(733,912)</u>	<u>(12,663)</u>

## 13. RELATED PARTY DISCLOSURES

BACD is the sole member of BCAM Academy Ltd, a company limited by guarantee without share capital.

The company secretary, P A Dobson (who resigned on 17th July 2024) is a director of LCS Healthcare Ltd, a company which was paid £3,000 (2023 : £3,000) and £4,000 (2023 : £4,000) in respect of Responsible Officer fees and company secretarial fees respectively.

14. DEFERRED INCOME

Deferred income comprises of advance memberships fees relating to the following year and for conference exhibition and registration fees for the conference being held in September 2024.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Conferences	153,402	143,330
Appraisals	47,000	45,750
Subscriptions	168,976	144,592
Sponsors	2,500	-
Grants	-	5,000
Mentoring	208	-
Educational Sessions	7,000	-
	<u>379,086</u>	<u>338,672</u>
Investment income		
Deposit account interest	2,495	996
	<u>2,495</u>	<u>996</u>
Total incoming resources	381,581	339,668
<b>EXPENDITURE</b>		
Other trading activities		
Bad debts	3,875	-
Charitable activities		
Wages	157,818	134,685
Pensions	3,287	2,891
Insurance	4,374	2,442
Telephone	4,348	3,962
Postage and stationery	1,910	1,406
Public relations & advertising	14,183	10,473
Sundries	825	1,443
Travel & subsistence	8,821	3,944
Staff training	575	12,282
Accountancy	4,520	3,250
Legal expenses	2,469	1,364
Committee meetings	5,672	3,256
Rent	3,600	3,600
Conference expenses	74,820	91,784
Appraisals	30,342	30,365
Computer costs	11,205	9,789
Consultancy	6,250	11,600
Trustees Loss of Earnings	28,000	12,280
Computer software	9,790	9,790
Fixtures and fittings	339	60
Computer equipment	856	913
	<u>374,004</u>	<u>351,579</u>
Support costs		
Finance		
Bank charges	2,631	1,823
	<u>2,631</u>	<u>1,823</u>
Total resources expended	380,510	353,402
	<u>380,510</u>	<u>353,402</u>
Net income/(expenditure)	1,071	(13,734)
	<u>1,071</u>	<u>(13,734)</u>

This page does not form part of the statutory financial statements

**BACD**

England & Wales - Charity number 1181666

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# Accounts

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REGISTERED COMPANY NUMBER: 06634531 (England and Wales)  
REGISTERED CHARITY NUMBER: 1181666

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023  
FOR  
BACD

The Carley Partnership  
St James's House  
8 Overcliffe  
Gravesend  
Kent  
DA11 0HJ

BACD

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023

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REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of 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

##### Objectives and aims

It is the aim of the Charity to advance the effective, safe and ethical practice of aesthetic medicine to the benefit of all concerned through leadership, provision of information, education, support, professional development and the maintenance of the highest professional standards.

The objects of the Charity shall be:

(a) the relief of sickness and the promotion of health, in particular by:

- i. promoting and encouraging the study and practice of aesthetic medicine;
- ii. promoting research and audit of aesthetic medicine and publishing the useful results of it;
- iii. recommending standards of training in aesthetic medicine;
- iv. maintaining the highest professional standards in practice of aesthetic medicine in relation to clinical practice and patient care;
- v. advancing the effective, safe and ethical practice of aesthetic medicine;
- vi. promoting the prevention, diagnosis and effective treatment of diseases, disorders and conditions in relation to the practice of aesthetic medicine; and

(b) the advancement of education, in particular by:

- i. providing educational information and advice to the public and patients
- ii. facilitating contact between members of the charity and other individuals and organisations concerned with the study and practice of aesthetic medicine, particularly with the aim of encouraging the exchange of clinical experience, scientific thought and investigation;
- iii. collaborating with medical, academic and other institutions in the UK and worldwide in the practice and development of aesthetic medicine;
- iv. providing educational and professional development activities and opportunities for doctors;
- v. advise and make representations to medical, governmental, regulatory and other such bodies as may be concerned with any of the aspects of aesthetic medicine; and
- vi. providing information, guidance and advice on aesthetic medicine and associated health issues.

##### Significant activities

The main activities of the charity have been the advancement of education through its conference, facilitating contact between members of the charity and other individuals and organisations concerned with the study and practice of Aesthetic Medicine and collaborating with medical, academic and other institutions in the UK in the practice and development of Aesthetic Medicine.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

The Trustees have had due regard to the Charity Commission's guidance on public benefit when setting the charity's activities.

The charity has continued to work with a number of governmental and non-governmental organisations such as the General Medical Council, the General Dental Council and the Department of Health and Social Care in strengthening the training, regulation, development of standards and delivery of aesthetic medical treatments aimed at improving safety for members of the public. The charity has also introduced its membership examination and is developing links with JCCP in relation to accreditation to further enhance public protection and confidence in the profession.

The charity continues to provide content through its website and social media channels to deliver education, support and information to the public.

The College delivered the BCAM conference which again was widely praised for its educational content and support to the profession and to improve health and wellbeing in patients.

## FINANCIAL REVIEW

### Financial position

The British College of Aesthetic Medicine is grateful to its supporters, sponsors and members whose loyalty enables the College to pursue its aims of advancing the effective, safe and ethical practice of aesthetic medicine to the benefit of all concerned, through leadership, provision of information, education, support, professional development and the maintenance of the highest professional standards. The statement of financial activities shows net expenditure for the year to 30th June 2023 of £13,734 (2022 : net income of £423).

### Reserves policy

The general reserves as of 30th June 2023 stand at £349,457. This is higher than the reserves policy and will be utilised on the future projects. The charity's policy on reserves is to maintain a level of reserves such that the charity holds a level of working capital to operate effectively.

In line with a continuing risk assessment process the Board of Trustees remain confident in the financial governance which is monitored through the production and review of management accounts and risk register. Where appropriate systems and processes are in place to mitigate identified risks. External risk in terms of membership subscriptions and conference participation is monitored regularly through the professional services team and the Board of Trustees alongside the business planning process which reviews the opportunities to grow and/or diversify through a combination of corporate partnerships and a focus on core strategic activities likely to widen membership, including simplifying and widening membership eligibility.

### Going concern

The trustees currently have no concerns regarding the future of the charity.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Recruitment and appointment of new trustees

(1) Any Full, Fellow or Life Member of the Charity who is willing to act as a Trustee; is eligible under these Articles and is permitted by law to do so, may be appointed to be a Trustee

- (a) by Special Resolution of the Charity at General Meeting or
- (b) by election, in accordance with the requirements of these Articles or
- (c) by a decision of the Trustees.

(2) In any case where, as a result of death, the charity has no members and no Trustees, the personal representatives of the last member to have died have the right, by notice in writing, to appoint a person to be a Trustee.

(3) For the purposes of paragraph (2), where 2 or more members die in circumstances rendering it uncertain who was the last to die, a younger member is deemed to have survived an older member.

## REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number  
06634531 (England and Wales)

Registered Charity number  
1181666

Registered office  
Shorne Village Surgery  
Crown Lane  
Shorne  
Kent  
DA12 3DY

BACD

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2023

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Trustees

Dr J Elder

Dr U Gout (resigned 25/7/22)

Dr C Fairris Chair

Dr B Kaur

Dr A E Zatonska

Dr D McKeown (resigned 12/4/23)

Dr S Shotter

Dr R Critchley (resigned 20/10/22)

Dr M Bawa (appointed 9/9/22)

Dr N Demosthenous (appointed 9/9/22)

Company Secretary

Dr P.A. Dobson

Independent Examiner

Tanja Lawes

The Carley Partnership

St James's House

8 Overcliffe

Gravesend

Kent

DA11 0HJ

Approved by order of the board of trustees on 15 March 2024 and signed on its behalf by:

Dr C Fairris - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BACD

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Independent examiner's report to the trustees of BACD ('the Company')  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me 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)).

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.

Tanja Lawes

The Carley Partnership  
St James's House  
8 Overcliffe  
Gravesend  
Kent  
DA11 0HJ

18 March 2024

BACD

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2023

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		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		338,672	258,033
Investment income	2	996	35
Total		<u>339,668</u>	<u>258,068</u>
EXPENDITURE ON			
Charitable activities			
Training and Educational		<u>353,402</u>	<u>257,645</u>
NET INCOME/(EXPENDITURE)		(13,734)	423
RECONCILIATION OF FUNDS			
Total funds brought forward		363,191	362,768
TOTAL FUNDS CARRIED FORWARD		<u><u>349,457</u></u>	<u><u>363,191</u></u>

The notes form part of these financial statements

BACD

BALANCE SHEET  
30 JUNE 2023

		2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS	Notes		
Intangible assets	8	21,601	31,391
Tangible assets	9	1,427	774
		<u>23,028</u>	<u>32,165</u>
CURRENT ASSETS			
Debtors	10	160,490	147,417
Cash at bank and in hand		464,965	456,685
		<u>625,455</u>	<u>604,102</u>
CREDITORS			
Amounts falling due within one year	11	(299,026)	(273,076)
		<u>326,429</u>	<u>331,026</u>
NET CURRENT ASSETS			
		<u>349,457</u>	<u>363,191</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>349,457</u>	<u>363,191</u>
NET ASSETS			
		<u>349,457</u>	<u>363,191</u>
FUNDS	12		
Unrestricted funds		349,457	363,191
TOTAL FUNDS		<u>349,457</u>	<u>363,191</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15 March 2024 and were signed on its behalf by:

C Fairris - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

## Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

## Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

## Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

## Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- Straight line over 3 years

## Taxation

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

## Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There is only one fund and this is unrestricted.

## Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## Government grants

Grant income is recognised using the accrual model in the period in which it becomes receivable.

## 2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	996	35
	<u>996</u>	<u>35</u>

## 3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	973	441
Computer software amortisation	9,790	9,790
	<u>9,790</u>	<u>9,790</u>

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

The trustees received payments in respect of loss of earnings amounting to £12,280 (2022 : £11,167). No trustee received more than £2,000.

Trustees' expenses

There were trustees expenses of £690 for the year all relating to travel costs (2022 : £0).

## 5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Staff	4	4
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

The key management personnel of BACD is the office manager whose employee benefits total £52,168 (2022 : £49,502).

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	258,033
Investment income	35
Total	<u>258,068</u>
EXPENDITURE ON	
Charitable activities	
Training and Educational	<u>257,645</u>
NET INCOME	423
RECONCILIATION OF FUNDS	
Total funds brought forward	362,768
TOTAL FUNDS CARRIED FORWARD	<u><u>363,191</u></u>

## 7. INDEPENDENT EXAMINERS FEE

The accounts include £3,250 (2022 : £3,925) for fees payable to the Independent Examiner in respect of the year ended 30th June 2023, of this £2,800 (2022 : £3,495) represents the cost of preparing the accounts and other financial services during the year and £450 (2022 : £430) represents the Independent Examiners Fees).

## 8. INTANGIBLE FIXED ASSETS

	Development costs £	Computer software £	Totals £
<b>COST</b>			
At 1 July 2022 and 30 June 2023	126,500	57,701	184,201
<b>AMORTISATION</b>			
At 1 July 2022	126,500	26,310	152,810
Charge for year	-	9,790	9,790
At 30 June 2023	126,500	36,100	162,600
<b>NET BOOK VALUE</b>			
At 30 June 2023	-	21,601	21,601
At 30 June 2022	-	31,391	31,391

## 9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 July 2022	1,410	1,604	3,014
Additions	-	1,626	1,626
At 30 June 2023	1,410	3,230	4,640
<b>DEPRECIATION</b>			
At 1 July 2022	1,007	1,233	2,240
Charge for year	60	913	973
At 30 June 2023	1,067	2,146	3,213
<b>NET BOOK VALUE</b>			
At 30 June 2023	343	1,084	1,427
At 30 June 2022	403	371	774

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2023

## 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	141,028	133,324
Prepayments	19,462	14,093
	<u>160,490</u>	<u>147,417</u>

## 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	2,383	2,063
VAT	13,477	17,924
Other creditors	685	259
Accruals and deferred income	282,481	252,830
	<u>299,026</u>	<u>273,076</u>

## 12. MOVEMENT IN FUNDS

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
Unrestricted funds			
General fund	363,191	(13,734)	349,457
	<u>363,191</u>	<u>(13,734)</u>	<u>349,457</u>
TOTAL FUNDS	<u>363,191</u>	<u>(13,734)</u>	<u>349,457</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	339,668	(353,402)	(13,734)
	<u>339,668</u>	<u>(353,402)</u>	<u>(13,734)</u>
TOTAL FUNDS	<u>339,668</u>	<u>(353,402)</u>	<u>(13,734)</u>

Comparatives for movement in funds

	At 1.7.21	Net movement in funds	At 30.6.22
	£	£	£
Unrestricted funds			
General fund	362,768	423	363,191
	<u>362,768</u>	<u>423</u>	<u>363,191</u>
TOTAL FUNDS	<u>362,768</u>	<u>423</u>	<u>363,191</u>

## 12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	258,068	(257,645)	423
<b>TOTAL FUNDS</b>	<u>258,068</u>	<u>(257,645)</u>	<u>423</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds General fund	362,768	(13,311)	349,457
<b>TOTAL FUNDS</b>	<u>362,768</u>	<u>(13,311)</u>	<u>349,457</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	597,736	(611,047)	(13,311)
<b>TOTAL FUNDS</b>	<u>597,736</u>	<u>(611,047)</u>	<u>(13,311)</u>

## 13. RELATED PARTY DISCLOSURES

BACD is the sole member of BCAM Academy Ltd, a company limited by guarantee without share capital.

The company secretary, P A Dobson, is a director of LCS Healthcare Ltd, a company which was paid £3,000 (2022 : £3,000) and £4,000 (2022 : £4,000) in respect of Responsible Officer fees and company secretarial fees respectively. BACD also paid £7,600 to LCS Healthcare in relation to professional services for the setting up of a new complaints and investigation service.

BACD also paid £7,228 of training costs for P A Dobson.

14. DEFERRED INCOME

Deferred income comprises of advance memberships fees relating to the following year and for conference exhibition and registration fees for the conference being held in September 2023.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Conferences	143,330	48,775
Appraisals	45,750	44,005
Subscriptions	144,592	162,045
Sponsors	-	2,000
Grants	5,000	-
Mentoring	-	208
Educational Sessions	-	1,000
	<u>338,672</u>	<u>258,033</u>
Investment income		
Deposit account interest	996	35
	<u>996</u>	<u>35</u>
Total incoming resources	339,668	258,068
<b>EXPENDITURE</b>		
Charitable activities		
Wages	134,685	150,174
Pensions	2,891	3,315
Insurance	2,442	3,130
Telephone	3,962	3,505
Postage and stationery	1,406	2,060
Public relations & advertising	10,473	1,672
Sundries	1,443	1,798
Travel & subsistence	3,944	2,262
Staff training	12,282	2,861
Accountancy	3,250	3,925
Legal expenses	1,364	1,453
Committee meetings	3,256	2,609
Rent	3,600	3,600
Conference expenses	91,784	2,329
Appraisals	30,365	32,079
Computer costs	9,789	14,157
Consultancy	11,600	4,000
Trustees Loss of Earnings	12,280	11,167
Computer software	9,790	9,790
Fixtures and fittings	60	70
Computer equipment	913	371
	<u>351,579</u>	<u>256,327</u>
Support costs		
Finance		
Bank charges	1,823	1,318
	<u>1,823</u>	<u>1,318</u>
Total resources expended	353,402	257,645
Net (expenditure)/income	<u>(13,734)</u>	<u>423</u>

**BACD**

England & Wales - Charity number 1181666

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# Accounts

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REGISTERED COMPANY NUMBER: 06634531 (England and Wales)  
REGISTERED CHARITY NUMBER: 1181666

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022  
FOR  
BACD

The Carley Partnership  
St James's House  
8 Overcliffe  
Gravesend  
Kent  
DA11 0HJ

BACD

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

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REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2022

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of 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

##### Objectives and aims

It is the aim of the Charity to advance the effective, safe and ethical practice of aesthetic medicine to the benefit of all concerned through leadership, provision of information, education, support, professional development and the maintenance of the highest professional standards.

The objects of the Charity shall be:

(a) the relief of sickness and the promotion of health, in particular by:

- i. promoting and encouraging the study and practice of aesthetic medicine;
- ii. promoting research and audit of aesthetic medicine and publishing the useful results of it;
- iii. recommending standards of training in aesthetic medicine;
- iv. maintaining the highest professional standards in practice of aesthetic medicine in relation to clinical practice and patient care;
- v. advancing the effective, safe and ethical practice of aesthetic medicine;
- vi. promoting the prevention, diagnosis and effective treatment of diseases, disorders and conditions in relation to the practice of aesthetic medicine; and

(b) the advancement of education, in particular by:

- i. providing educational information and advice to the public and patients
- ii. facilitating contact between members of the charity and other individuals and organisations concerned with the study and practice of aesthetic medicine, particularly with the aim of encouraging the exchange of clinical experience, scientific thought and investigation;
- iii. collaborating with medical, academic and other institutions in the UK and worldwide in the practice and development of aesthetic medicine;
- iv. providing educational and professional development activities and opportunities for doctors;
- v. advise and make representations to medical, governmental, regulatory and other such bodies as may be concerned with any of the aspects of aesthetic medicine; and
- vi. providing information, guidance and advice on aesthetic medicine and associated health issues.

##### Significant activities

The main activities of the charity have been the advancement of education through its conference, facilitating contact between members of the charity and other individuals and organisations concerned with the study and practice of Aesthetic Medicine and collaborating with medical, academic and other institutions in the UK in the practice and development of Aesthetic Medicine.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

The Trustees have had due regard to the Charity Commission's guidance on public benefit when setting the charity's activities.

The charity has continued to work with a number of governmental and non-governmental organisations such as the General Medical Council, the General Dental Council and the Department of Health and Social Care in strengthening the training, regulation, development of standards and delivery of aesthetic medical treatments aimed at improving safety for members of the public. The charity has also introduced its membership examination and is developing links with JCCP in relation to accreditation to further enhance public protection and confidence in the profession.

The charity has launched its new website which will allow greater opportunity to deliver education, support and information to the public.

The College delivered the BCAM conference in person this year for the first time since the pandemic as an opportunity to deliver high quality education to members.

## FINANCIAL REVIEW

### Financial position

The British College of Aesthetic Medicine is grateful to its supporters, sponsors and members whose loyalty enables the College to pursue its aims of advancing the effective, safe and ethical practice of aesthetic medicine to the benefit of all concerned, through leadership, provision of information, education, support, professional development and the maintenance of the highest professional standards. The statement of financial activities shows net income for the year to 30th June 2022 of £423 (2021 : ( £45,157)).

### Reserves policy

The general reserves as of 30th June 2022 stand at £363,191. This is higher than the reserves policy and will be utilised on the future projects. The charity's policy on reserves is to maintain a level of reserves such that the charity holds a level of working capital to operate effectively.

In line with a continuing risk assessment process the Board of Trustees remain confident in the financial governance which is monitored through the production and review of management accounts and risk register. Where appropriate systems and processes are in place to mitigate identified risks. External risk in terms of membership subscriptions and conference participation is monitored regularly through the professional services team and the Board of Trustees alongside the business planning process which reviews the opportunities to grow and/or diversify through a combination of corporate partnerships and a focus on core strategic activities likely to widen membership, including simplifying and widening membership eligibility.

### Going concern

The trustees currently have no concerns regarding the future of the charity.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Recruitment and appointment of new trustees

(1) Any Full, Fellow or Life Member of the Charity who is willing to act as a Trustee; is eligible under these Articles and is permitted by law to do so, may be appointed to be a Trustee

- (a) by Special Resolution of the Charity at General Meeting or
- (b) by election, in accordance with the requirements of these Articles or
- (c) by a decision of the Trustees.

(2) In any case where, as a result of death, the charity has no members and no Trustees, the personal representatives of the last member to have died have the right, by notice in writing, to appoint a person to be a Trustee.

(3) For the purposes of paragraph (2), where 2 or more members die in circumstances rendering it uncertain who was the last to die, a younger member is deemed to have survived an older member.

## REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number  
06634531 (England and Wales)

Registered Charity number  
1181666

Registered office  
Shorne Village Surgery  
Crown Lane  
Shorne  
Kent  
DA12 3DY

BACD

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2022

---

Trustees

Dr J Elder

Dr U Gout (resigned 25/7/2022)

Dr P Myers (resigned 31/1/2022)

Dr C Fairris Chair

Dr B Kaur

Dr A E Zatonska

Dr D McKeown (appointed 16/11/2021)

Dr S Shotter (appointed 24/11/2021)

Dr R Critchley (appointed 26/1/2022) (resigned 20/10/2022)

Dr M Bawa (appointed 9/9/2022)

Dr N Demosthenous (appointed 9/9/2022)

Company Secretary

Dr P.A. Dobson

Independent Examiner

Tanja Lawes

FCA

The Carley Partnership

St James's House

8 Overcliffe

Gravesend

Kent

DA11 0HJ

Approved by order of the board of trustees on 23 January 2023 and signed on its behalf by:

Dr C Fairris - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BACD

---

Independent examiner's report to the trustees of BACD ('the Company')  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity's 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me 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)).

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.

Tanja Lawes  
FCA  
The Carley Partnership  
St James's House  
8 Overcliffe  
Gravesend  
Kent  
DA11 0HJ

25 January 2023

BACD

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		258,033	244,705
Investment income	2	35	13
Total		<u>258,068</u>	<u>244,718</u>
EXPENDITURE ON			
Charitable activities			
Training and Educational		<u>257,645</u>	<u>289,875</u>
NET INCOME/(EXPENDITURE)		423	(45,157)
RECONCILIATION OF FUNDS			
Total funds brought forward		362,768	407,925
TOTAL FUNDS CARRIED FORWARD		<u><u>363,191</u></u>	<u><u>362,768</u></u>

The notes form part of these financial statements

BACD

BALANCE SHEET  
30 JUNE 2022

		2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS	Notes		
Intangible assets	8	31,391	31,081
Tangible assets	9	774	1,215
		<u>32,165</u>	<u>32,296</u>
CURRENT ASSETS			
Debtors	10	147,417	101,634
Cash at bank and in hand		456,685	424,279
		<u>604,102</u>	<u>525,913</u>
CREDITORS			
Amounts falling due within one year	11	(273,076)	(195,441)
		<u>331,026</u>	<u>330,472</u>
NET CURRENT ASSETS			
		<u>331,026</u>	<u>330,472</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		363,191	362,768
		<u>363,191</u>	<u>362,768</u>
NET ASSETS		<u>363,191</u>	<u>362,768</u>
FUNDS	12		
Unrestricted funds		<u>363,191</u>	<u>362,768</u>
TOTAL FUNDS		<u>363,191</u>	<u>362,768</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 January 2023 and were signed on its behalf by:

C Fairris - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

## Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

## Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

## Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

## Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- Straight line over 3 years

## Taxation

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

## Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There is only one fund and this is unrestricted.

## Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## Government grants

Grant income is recognised using the accrual model in the period in which it becomes receivable.

## 2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	35	13
	<u>35</u>	<u>13</u>

## 3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	441	619
Computer software amortisation	<u>9,790</u>	<u>7,770</u>

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

The trustees received payments in respect of loss of earnings amounting to £11,167 (2021 : £17,081). No trustee received more than £2,000.

During the period to 31st January 2022 payments of £9,415 were made to Lasersupport Ltd for medical appraisal support services. Dr P Myers, who was a trustee of this charity until 31st January 2022 is a director of that company. The trustees consider the amount charged by Lasersupport Ltd to be the applicable market rate for such services.

Trustees' expenses

There were no trustees expenses for the year (2021 : £0).

## 5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Staff	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

The key management personnel of BACD is the office manager whose employee benefits total £49,502 (2021 : £48,527).

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	244,705
Investment income	<u>13</u>
Total	<u>244,718</u>
EXPENDITURE ON	
Charitable activities	
Training and Educational	<u>289,875</u>
NET INCOME/(EXPENDITURE)	(45,157)
RECONCILIATION OF FUNDS	
Total funds brought forward	407,925

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£

TOTAL FUNDS CARRIED FORWARD

362,768

## 7. INDEPENDENT EXAMINERS FEE

The accounts include £3,925 (2021 : £3,015) for fees payable to the Independent Examiner in respect of the year ended 30th June 2022, of this £3,495 (2021 : £2,615) represents the cost of preparing the accounts and other financial services during the year and £430 (2021 : £400) represents the Independent Examiners Fees).

## 8. INTANGIBLE FIXED ASSETS

	Development costs £	Computer software £	Totals £
COST			
At 1 July 2021	126,500	47,601	174,101
Additions	-	10,100	10,100
	<u>126,500</u>	<u>57,701</u>	<u>184,201</u>
At 30 June 2022	126,500	57,701	184,201
AMORTISATION			
At 1 July 2021	126,500	16,520	143,020
Charge for year	-	9,790	9,790
	<u>126,500</u>	<u>26,310</u>	<u>152,810</u>
At 30 June 2022	126,500	26,310	152,810
NET BOOK VALUE			
At 30 June 2022	<u>-</u>	<u>31,391</u>	<u>31,391</u>
At 30 June 2021	<u>-</u>	<u>31,081</u>	<u>31,081</u>

## 9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 July 2021 and 30 June 2022	1,410	1,604	3,014
	<u>1,410</u>	<u>1,604</u>	<u>3,014</u>
DEPRECIATION			
At 1 July 2021	937	862	1,799
Charge for year	70	371	441
	<u>1,007</u>	<u>1,233</u>	<u>2,240</u>
At 30 June 2022	1,007	1,233	2,240
NET BOOK VALUE			
At 30 June 2022	<u>403</u>	<u>371</u>	<u>774</u>
At 30 June 2021	<u>473</u>	<u>742</u>	<u>1,215</u>

## 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	133,324	101,216
Prepayments	14,093	418
	<u>147,417</u>	<u>101,634</u>

## 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Social security and other taxes	2,063	2,420
VAT	17,924	6,229
Other creditors	259	835
Accruals and deferred income	252,830	185,957
	<u>273,076</u>	<u>195,441</u>

## 12. MOVEMENT IN FUNDS

	At 1.7.21	Net movement in funds	At 30.6.22
	£	£	£
Unrestricted funds			
General fund	362,768	423	363,191
	<u>362,768</u>	<u>423</u>	<u>363,191</u>
TOTAL FUNDS	<u>362,768</u>	<u>423</u>	<u>363,191</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	258,068	(257,645)	423
	<u>258,068</u>	<u>(257,645)</u>	<u>423</u>
TOTAL FUNDS	<u>258,068</u>	<u>(257,645)</u>	<u>423</u>

Comparatives for movement in funds

	At 1.7.20	Net movement in funds	At 30.6.21
	£	£	£
Unrestricted funds			
General fund	407,925	(45,157)	362,768
	<u>407,925</u>	<u>(45,157)</u>	<u>362,768</u>
TOTAL FUNDS	<u>407,925</u>	<u>(45,157)</u>	<u>362,768</u>

## 12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	244,718	(289,875)	(45,157)
<b>TOTAL FUNDS</b>	<u>244,718</u>	<u>(289,875)</u>	<u>(45,157)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.20 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds General fund	407,925	(44,734)	363,191
<b>TOTAL FUNDS</b>	<u>407,925</u>	<u>(44,734)</u>	<u>363,191</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	502,786	(547,520)	(44,734)
<b>TOTAL FUNDS</b>	<u>502,786</u>	<u>(547,520)</u>	<u>(44,734)</u>

## 13. RELATED PARTY DISCLOSURES

BACD is the sole member of BCAM Academy Ltd, a company limited by guarantee without share capital.

The company secretary, P A Dobson, is a director of LCS Healthcare Ltd, a company which was paid £3,000 (2021 : £3,000) and £4,000 (2021 : £2,000) in respect of Responsible Officer fees and company secretarial fees respectively.

14. DEFERRED INCOME

Deferred income comprises of advance memberships fees relating to the following year and for conference exhibition and registration fees for the conference being held in September 2022.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Conferences	48,775	38,830
Appraisals	44,005	44,235
Subscriptions	162,045	143,265
Sponsors	2,000	18,167
Mentoring	208	208
Educational Sessions	1,000	-
	<u>258,033</u>	<u>244,705</u>
Investment income		
Deposit account interest	35	13
	<u>258,068</u>	<u>244,718</u>
<b>EXPENDITURE</b>		
Charitable activities		
Wages	150,174	154,951
Pensions	3,315	2,622
Insurance	3,130	3,499
Telephone	3,505	1,950
Postage and stationery	2,060	1,790
Public relations & advertising	1,672	2,485
Sundries	1,798	998
Travel & subsistence	2,262	282
Staff training	2,861	6,958
Accountancy	3,925	3,015
Legal expenses	1,453	12,024
Committee meetings	2,609	-
Rent	3,600	3,600
Conference expenses	2,329	2,661
Appraisals	32,079	40,848
Computer costs	14,157	8,850
Consultancy	4,000	17,217
Trustees Loss of Earnings	11,167	17,081
Computer software	9,790	7,770
Fixtures and fittings	70	84
Computer equipment	371	535
	<u>256,327</u>	<u>289,220</u>
Support costs		
Finance		
Bank charges	1,318	655
	<u>257,645</u>	<u>289,875</u>
Total resources expended		
	<u>257,645</u>	<u>289,875</u>
Net income/(expenditure)	<u>423</u>	<u>(45,157)</u>

**BACD**

England & Wales - Charity number 1181666

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# Accounts

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REGISTERED COMPANY NUMBER: 06634531 (England and Wales)  
REGISTERED CHARITY NUMBER: 1181666

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021  
FOR  
BACD

The Carley Partnership  
St James's House  
8 Overcliffe  
Gravesend  
Kent  
DA11 0HJ

BACD

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

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REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2021

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of 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

##### Objectives and aims

It is the aim of the Charity to advance the effective, safe and ethical practice of aesthetic medicine to the benefit of all concerned through leadership, provision of information, education, support, professional development and the maintenance of the highest professional standards.

The objects of the Charity shall be:

(a) the relief of sickness and the promotion of health, in particular by:

- i. promoting and encouraging the study and practice of aesthetic medicine;
- ii. promoting research and audit of aesthetic medicine and publishing the useful results of it;
- iii. recommending standards of training in aesthetic medicine;
- iv. maintaining the highest professional standards in practice of aesthetic medicine in relation to clinical practice and patient care;
- v. advancing the effective, safe and ethical practice of aesthetic medicine;
- vi. promoting the prevention, diagnosis and effective treatment of diseases, disorders and conditions in relation to the practice of aesthetic medicine; and

(b) the advancement of education, in particular by:

- i. providing educational information and advice to the public and patients
- ii. facilitating contact between members of the charity and other individuals and organisations concerned with the study and practice of aesthetic medicine, particularly with the aim of encouraging the exchange of clinical experience, scientific thought and investigation;
- iii. collaborating with medical, academic and other institutions in the UK and worldwide in the practice and development of aesthetic medicine;
- iv. providing educational and professional development activities and opportunities for doctors;
- v. advise and make representations to medical, governmental, regulatory and other such bodies as may be concerned with any of the aspects of aesthetic medicine; and
- vi. providing information, guidance and advice on aesthetic medicine and associated health issues.

##### Significant activities

The main activities of the charity the year of operation have been the advancement of education through its conference, facilitating contact between members of the charity and other individuals and organisations concerned with the study and practice of Aesthetic Medicine and collaborating with medical, academic and other institutions in the UK in the practice and development of Aesthetic Medicine.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

The Trustees have had due regard to the Charity Commission's guidance on public benefit when setting the charity's activities.

The charity has continued to work with a number of governmental and non-governmental organisations such as the General Medical Council, the General Dental Council and the Department of Health and Social Care in strengthening the training, regulation, development of standards and delivery of aesthetic medical treatments aimed at improving safety for members of the public.

The year under review has seen a continuation of the professionalisation of the charity's leadership and management through the ongoing development of the Board of Trustees and the professional services team.

The College has seen the expansion and reorganisation of the professional services team.

Thus, the College now has continued to work with JCCP to coordinate training and development of members to establish equivalence of membership with criteria for recognition under the JCCP scheme. In addition, the College has run its first membership examinations for Associate members to upgrade to full membership.

Growing our community of members is essential to sustain the critical mass required to assert the highest professional standards which serve the public and patients. The College has worked to develop a new website to promote education of the public in the field of Aesthetic Medicine and also improve information delivery to both the public and members.

The pandemic has continued to impact the College and its members throughout the year and in order to support the safe and effective delivery of Aesthetic Medicine to the public the College sought legal advice in relation to service delivery during lockdowns and has introduced support for members in the form of mindfulness sessions.

For the second consecutive year the College delivered the BCAM conference wholly online in September 2020 which has helped to minimise any negative financial impact.

The pandemic has, to date, had little impact on the membership strength of the College - our other main source of revenue - despite the financial implications of lockdown for the conduct of members' practices. The College has put in place measures to assist members in financial distress including phased and deferred subscription payment options for the first time. Overall, assisting members with information, advice and guidance on COVID-19, lockdown and the resumption of clinical services has formed a large part of the charity's day-to-day activities in the calendar year 2021.

## FINANCIAL REVIEW

### Financial position

The British College of Aesthetic Medicine is grateful to its supporters, sponsors and members whose loyalty enables the College to pursue its aims of advancing the effective, safe and ethical practice of aesthetic medicine to the benefit of all concerned, through leadership, provision of information, education, support, professional development and the maintenance of the highest professional standards. The statement of financial activities shows net expenditure for the year to 30th June 2021 of £45,157 (2020 : £45,591).

## FINANCIAL REVIEW

### Reserves policy

The general reserves as of 30th June 2021 stand at £362,768. This is higher than the reserves policy and will be utilised on the future projects. The charity's policy on reserves is to maintain a level of reserves such that the charity holds a level of working capital to operate effectively. The trustees believe one year's operating costs should achieve this goal. The financial stability of the College remains the core focus of the trustees and professional service team going forward.

Projects which are already in train will be felt in the next financial year. Principally our investment to improve the College's digital footprint is an operational area planned to yield efficiencies for member communications and management in the medium to long term, but which will require significant up-front investment, which will fall into the academic year 2020-2021. The approval of an in-house communications professional to coordinate and lead our relationships with the media, communicate with our trade partners, provide website content management, including for the public and patients, and raise the College's profile still further through the creative use of digital marketing techniques.

In line with a continuing risk assessment process the Board of Trustees remain confident in the financial governance which is monitored through the production and review of management accounts and risk register. Where appropriate systems and processes are in place to mitigate identified risks. External risk in terms of membership subscriptions and conference participation is monitored regularly through the professional services team and the Board of Trustees alongside the business planning process which reviews the opportunities to grow and/or diversify through a combination of corporate partnerships and a focus on core strategic activities likely to widen membership, including simplifying and widening membership eligibility.

### Going concern

The trustees currently have no concerns regarding the future of the charity.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Recruitment and appointment of new trustees

(1) Any Full, Fellow or Life Member of the Charity who is willing to act as a Trustee; is eligible under these Articles and is permitted by law to do so, may be appointed to be a Trustee

- (a) by Special Resolution of the Charity at General Meeting or
- (b) by election, in accordance with the requirements of these Articles or
- (c) by a decision of the Trustees.

(2) In any case where, as a result of death, the charity has no members and no Trustees, the personal representatives of the last member to have died have the right, by notice in writing, to appoint a person to be a Trustee.

(3) For the purposes of paragraph (2), where 2 or more members die in circumstances rendering it uncertain who was the last to die, a younger member is deemed to have survived an older member.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

06634531 (England and Wales)

### Registered Charity number

1181666

### Registered office

Shorne Village Surgery

Crown Lane

Shorne

Kent

DA12 3DY

BACD

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2021

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Trustees

Dr P B Charlson (resigned 23/8/2020)

Dr J Elder

Dr U Gout

Dr R J Harker (resigned 30/6/2021)

Dr K Long (resigned 4/9/2020)

Dr P Myers

Dr C Fairris

Dr B Kaur (appointed 5/10/2020)

Dr A E Zatonska (appointed 5/10/2020)

Dr D McKeown (appointed 16/11/2021)

Dr S Shotter (appointed 24/11/2021)

Company Secretary

Dr P.A. Dobson

Independent Examiner

Tanja Lawes

FCA

The Carley Partnership

St James's House

8 Overcliffe

Gravesend

Kent

DA11 0HJ

Approved by order of the board of trustees on 21 February 2022 and signed on its behalf by:

Dr U Gout - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BACD

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Independent examiner's report to the trustees of BACD ('the Company')  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2021.

Responsibilities and basis of report

As the charity's 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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me 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)).

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.

Tanja Lawes  
FCA  
The Carley Partnership  
St James's House  
8 Overcliffe  
Gravesend  
Kent  
DA11 0HJ

8 March 2022

BACD

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		244,705	276,353
Charitable activities			
Training and Educational		-	3,760
Investment income	2	13	1,120
Total		244,718	281,233
EXPENDITURE ON			
Charitable activities			
Training and Educational		289,875	326,824
NET INCOME/(EXPENDITURE)		(45,157)	(45,591)
RECONCILIATION OF FUNDS			
Total funds brought forward		407,925	453,516
TOTAL FUNDS CARRIED FORWARD		362,768	407,925

The notes form part of these financial statements

BACD

BALANCE SHEET  
30 JUNE 2021

		2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS	Notes		
Intangible assets	8	31,081	7,551
Tangible assets	9	1,215	1,094
		<u>32,296</u>	<u>8,645</u>
CURRENT ASSETS			
Debtors	10	101,634	93,157
Cash at bank and in hand		424,279	485,324
		<u>525,913</u>	<u>578,481</u>
CREDITORS			
Amounts falling due within one year	11	(195,441)	(179,201)
		<u>330,472</u>	<u>399,280</u>
NET CURRENT ASSETS			
		<u>362,768</u>	<u>407,925</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>362,768</u>	<u>407,925</u>
NET ASSETS			
		<u>362,768</u>	<u>407,925</u>
FUNDS	12		
Unrestricted funds		362,768	407,925
TOTAL FUNDS		<u>362,768</u>	<u>407,925</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 February 2022 and were signed on its behalf by:

U Gout - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

## Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

## Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

## Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

## Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- Straight line over 3 years

## Taxation

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

## Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There is only one fund and this is unrestricted.

## Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## Government grants

Grant income is recognised using the accrual model in the period in which it becomes receivable.

## 2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	13	295
Loan interest receivable	-	825
	<u>13</u>	<u>1,120</u>

## 3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	619	188
Computer software amortisation	<u>7,770</u>	<u>-</u>

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

The trustees received payments in respect of loss of earnings amounting to £17,081.41 (2020 : £9,666.67). No trustee received more than £2,500.

During the year payments of £17,560 were made to Lasersupport Ltd for medical appraisal support services. Dr P Myers, a trustee of this charity, is a director of that company. The trustees consider the amount charged by Lasersupport Ltd to be the applicable market rate for such services.

Trustees' expenses

There were no trustees expenses for the year (2020 : £5,352 - relating to travel expenses).

## 5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Staff	<u>4</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

The key management personnel of BACD is the office manager whose employee benefits total £48,527 (2020 : £47,584).

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	276,353
Charitable activities	
Training and Educational	3,760
Investment income	<u>1,120</u>
Total	281,233
EXPENDITURE ON	
Charitable activities	
Training and Educational	326,824
NET INCOME/(EXPENDITURE)	<u>(45,591)</u>

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£

## RECONCILIATION OF FUNDS

Total funds brought forward 453,516

TOTAL FUNDS CARRIED FORWARD 407,925

## 7. INDEPENDENT EXAMINERS FEE

The accounts include £3,015 (2020 : £5,310) for fees payable to the Independent Examiner in respect of the year ended 30th June 2021, of this £2,615 (2020 : £4,910) represents the cost of preparing the accounts and other financial services during the year and £400 (2020 : £400) represents the Independent Examiners Fees).

## 8. INTANGIBLE FIXED ASSETS

	Development costs £	Computer software £	Totals £
<b>COST</b>			
At 1 July 2020	126,500	16,301	142,801
Additions	-	31,300	31,300
At 30 June 2021	<u>126,500</u>	<u>47,601</u>	<u>174,101</u>
<b>AMORTISATION</b>			
At 1 July 2020	126,500	8,750	135,250
Charge for year	-	7,770	7,770
At 30 June 2021	<u>126,500</u>	<u>16,520</u>	<u>143,020</u>
<b>NET BOOK VALUE</b>			
At 30 June 2021	<u>-</u>	<u>31,081</u>	<u>31,081</u>
At 30 June 2020	<u>-</u>	<u>7,551</u>	<u>7,551</u>

## 9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 July 2020	1,410	864	2,274
Additions	-	740	740
At 30 June 2021	<u>1,410</u>	<u>1,604</u>	<u>3,014</u>
DEPRECIATION			
At 1 July 2020	853	327	1,180
Charge for year	84	535	619
At 30 June 2021	<u>937</u>	<u>862</u>	<u>1,799</u>
NET BOOK VALUE			
At 30 June 2021	<u>473</u>	<u>742</u>	<u>1,215</u>
At 30 June 2020	<u>557</u>	<u>537</u>	<u>1,094</u>

## 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	101,216	91,122
VAT	-	2,035
Prepayments	418	-
	<u>101,634</u>	<u>93,157</u>

## 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	2,420	1,488
VAT	6,229	-
Other creditors	835	235
Accruals and deferred income	185,957	177,478
	<u>195,441</u>	<u>179,201</u>

## 12. MOVEMENT IN FUNDS

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	407,925	(45,157)	362,768
TOTAL FUNDS	<u>407,925</u>	<u>(45,157)</u>	<u>362,768</u>

## 12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	244,718	(289,875)	(45,157)
TOTAL FUNDS	<u>244,718</u>	<u>(289,875)</u>	<u>(45,157)</u>

Comparatives for movement in funds

	At 1.7.19 £	Net movement in funds £	At 30.6.20 £
Unrestricted funds General fund	453,516	(45,591)	407,925
TOTAL FUNDS	<u>453,516</u>	<u>(45,591)</u>	<u>407,925</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	281,233	(326,824)	(45,591)
TOTAL FUNDS	<u>281,233</u>	<u>(326,824)</u>	<u>(45,591)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.19 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds General fund	453,516	(90,748)	362,768
TOTAL FUNDS	<u>453,516</u>	<u>(90,748)</u>	<u>362,768</u>

## 12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	525,951	(616,699)	(90,748)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>525,951</u>	<u>(616,699)</u>	<u>(90,748)</u>

## 13. RELATED PARTY DISCLOSURES

BACD is the sole member of BCAM Academy Ltd, a company limited by guarantee without share capital.

The company secretary, P A Dobson, is a director of LCS Healthcare Ltd, a company which was paid £3,000 (2020 : £3,000) and £2,000 (2020 : £2,000) in respect of Responsible Officer fees and company secretarial fees respectively.

## 14. DEFERRED INCOME

Deferred income comprises of advance memberships fees relating to the following year and for conference exhibition and registration fees for the conference being held in September 2021.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Conferences	38,830	92,160
Appraisals	44,235	47,515
Subscriptions	143,265	136,678
Sponsors	18,167	-
Mentoring	208	-
	<u>244,705</u>	<u>276,353</u>
Investment income		
Deposit account interest	13	295
Loan interest receivable	-	825
	<u>13</u>	<u>1,120</u>
Charitable activities		
Grants	-	3,760
	<u>-</u>	<u>3,760</u>
Total incoming resources	244,718	281,233
<b>EXPENDITURE</b>		
Charitable activities		
Wages	154,951	101,295
Pensions	2,622	2,150
Insurance	3,499	2,582
Telephone	1,950	1,551
Postage and stationery	1,790	1,532
Public relations & advertising	2,485	3,299
Sundries	998	1,891
Travel & subsistence	282	7,913
Staff training	6,958	387
Accountancy	3,015	5,310
Legal expenses	12,024	3,870
Committee meetings	-	2,998
Rent	3,600	3,600
Conference expenses	2,661	49,947
Appraisals	40,848	46,098
Computer costs	8,850	5,558
Consultancy	17,217	42,179
Trustees Loss of Earnings	17,081	9,667
Computer software	7,770	-
Fixtures and fittings	84	24
Computer equipment	535	163
	<u>289,220</u>	<u>292,014</u>
Support costs		
Finance		
Bank charges	655	1,523
Carried forward	655	1,523

BACD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2021

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	2021 £	2020 £
Finance		
Brought forward	655	1,523
Loan write off	-	33,287
	<u>655</u>	<u>34,810</u>
Total resources expended	<u>289,875</u>	<u>326,824</u>
Net expenditure	<u>(45,157)</u>	<u>(45,591)</u>

This page does not form part of the statutory financial statements