

REGISTERED COMPANY NUMBER: SC321018 (Scotland)
REGISTERED CHARITY NUMBER: SC002536

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2025
for
The BSMDH (Scotland)

T B Dunn & Co
Ground Floor (part)
8000 Academy Business Park
51 Gower Street
GLASGOW
G51 1PR

The BSMDH (Scotland)

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for the Year Ended 31 December 2025

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The BSMDH (Scotland)
Report of the Trustees
for the Year Ended 31 December 2025

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 31 December 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 BSMDH (Scotland) operates under the Memorandum, Articles of Association and Byelaws of our Constitution.

The objects of the Company are:

1) The advancement of public education amongst medical and dental students and duly qualified practitioners of Medicine or Dentistry, and such other groups practicing a relevant discipline as the Company shall think fit, in the principles and practice of clinical hypnosis and hypnotherapy by the promotion of training and teaching of appropriate skills and learning required for those professions and the mounting of courses, lectures, seminars, classes, workshops, demonstrations, exhibitions and such other like events as will further the object of the Company;

2) The conduct of research and audit of practices of the subject of clinical hypnosis and the publication of the useful results of that research.

The society provides and supports locally organised free meetings for doctors and dentists who are members of the society and who wish to further their experience and be supported by more experienced members of the society. The society has a web site which gives information about the society and promotes educational meetings. Our members continue to promote the use of hypnosis by doctors and dentists.

FINANCIAL REVIEW

Reserves policy

Reserves are held at a level which will enable the Charity to continue to promote its objectives.

Funds in reserve

The net incoming resources for the year was a deficit of £3,507 (2024 - £1,395 deficit). At 31 December 2025 reserves were £17,208 (2024 - £20,715).

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.

A member may stand for election to the Council at the Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC321018 (Scotland)

Registered Charity number

SC002536

Registered office

Va@Va
14 Polsons Crescent
Paisley
PA2 6AX

The BSMDH (Scotland)

Report of the Trustees
for the Year Ended 31 December 2025

Trustees

Dr M A Gow
Dr K Long
Dr A Dewar
Dr F Ayatollahy
Dr P McCarthy
Mrs A McGovern
Dr D Toncheva
Mrs J Nelson (appointed 20.1.25) (resigned 16.2.26)
Ms P Kalsi (appointed 16.1.25) (resigned 14.9.25)

Company Secretary

Dr A Dewar

Independent Examiner

M W Blair FCCA
T B Dunn & Co
Ground Floor (part)
8000 Academy Business Park
51 Gower Street
GLASGOW
G51 1PR

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

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

Michael 

Dr M A Gow - Trustee

**Independent Examiner's Report to the Trustees of
The BSMDH (Scotland)**

I report on the accounts for the year ended 31 December 2025 set out on pages four to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M W Blair FCCA
The Association of Chartered Certified Accountants

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GLASGOW
G51 1PR

17 March 2026

The BSMDH (Scotland)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,531	-	2,531	3,018
Charitable activities	4				
Training		1,515	-	1,515	5,150
Investment income	3	171	-	171	302
Total		<u>4,217</u>	<u>-</u>	<u>4,217</u>	<u>8,470</u>
EXPENDITURE ON					
Charitable activities	5				
Training		1,808	-	1,808	2,164
General costs		5,916	-	5,916	7,701
Total		<u>7,724</u>	<u>-</u>	<u>7,724</u>	<u>9,865</u>
NET INCOME/(EXPENDITURE)		(3,507)	-	(3,507)	(1,395)
RECONCILIATION OF FUNDS					
Total funds brought forward		20,715	-	20,715	22,110
TOTAL FUNDS CARRIED FORWARD		<u><u>17,208</u></u>	<u><u>-</u></u>	<u><u>17,208</u></u>	<u><u>20,715</u></u>

The notes form part of these financial statements

The BSMDH (Scotland)

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	9	9	-	9	14
Cash at bank		18,682	-	18,682	21,759
		<u>18,691</u>	<u>-</u>	<u>18,691</u>	<u>21,773</u>
CREDITORS					
Amounts falling due within one year	10	(1,483)	-	(1,483)	(1,058)
		<u>17,208</u>	<u>-</u>	<u>17,208</u>	<u>20,715</u>
NET CURRENT ASSETS					
		<u>17,208</u>	<u>-</u>	<u>17,208</u>	<u>20,715</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>17,208</u>	<u>-</u>	<u>17,208</u>	<u>20,715</u>
NET ASSETS					
		<u>17,208</u>	<u>-</u>	<u>17,208</u>	<u>20,715</u>
FUNDS	11				
Unrestricted funds				<u>17,208</u>	<u>20,715</u>
TOTAL FUNDS				<u>17,208</u>	<u>20,715</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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:



Dr M A Gow - Trustee

The BSMDH (Scotland)

Notes to the Financial Statements for the Year Ended 31 December 2025

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.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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	- 25% on cost
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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.

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

Company information

The BSMDH (Scotland) is a private company limited by guarantee incorporated in Scotland. The registered office is 14 Polsons Crescent, Paisley, PA2 6AX

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

The BSMDH (Scotland)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Subscriptions	2,531	3,018
	<u>2,531</u>	<u>3,018</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	171	302
	<u>171</u>	<u>302</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
		£	£
Workshop income	Activity		
	Training	-	30
Training course	Training	1,515	5,120
		<u>1,515</u>	<u>5,150</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Training	1,808	-	1,808
General costs	-	5,916	5,916
	<u>1,808</u>	<u>5,916</u>	<u>7,724</u>

6. SUPPORT COSTS

	Governance costs £
General costs	5,916
	<u>5,916</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

Two council members received reimbursed expenses in the period totalling £1,417 (2024: £1,593). These expenses relate to travel expenses and workshop expenses.

The BSMDH (Scotland)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2025 and 31 December 2025	294
DEPRECIATION	
At 1 January 2025 and 31 December 2025	294
NET BOOK VALUE	
At 31 December 2025	-
At 31 December 2024	-

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	9	14

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenses	1,483	1,058

11. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	20,715	(3,507)	17,208
TOTAL FUNDS	20,715	(3,507)	17,208

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,217	(7,724)	(3,507)
TOTAL FUNDS	4,217	(7,724)	(3,507)

The BSMDH (Scotland)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

11. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	22,110	(1,395)	20,715
TOTAL FUNDS	<u>22,110</u>	<u>(1,395)</u>	<u>20,715</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,470	(9,865)	(1,395)
TOTAL FUNDS	<u>8,470</u>	<u>(9,865)</u>	<u>(1,395)</u>

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	22,110	(4,902)	17,208
TOTAL FUNDS	<u>22,110</u>	<u>(4,902)</u>	<u>17,208</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	12,687	(17,589)	(4,902)
TOTAL FUNDS	<u>12,687</u>	<u>(17,589)</u>	<u>(4,902)</u>

The BSMDH (Scotland)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

13. MEMBERS LIABILITY

The liability of the members is limited.

Every member of the Company undertakes to contribute to the assets of the Company. In the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the Company, contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required, not exceeding Ten Pounds (£10).

The BSMDH (Scotland)

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	2,531	3,018
Investment income		
Deposit account interest	171	302
Charitable activities		
Workshop income	-	30
Training course	1,515	5,120
	<u>1,515</u>	<u>5,150</u>
Total incoming resources	4,217	8,470
EXPENDITURE		
Charitable activities		
Training course costs	1,808	2,164
Support costs		
Governance costs		
Secretarial services	3,562	3,265
Storage costs	851	630
Subscriptions	63	73
Telephone, internet & website	270	366
Printing and stationery	13	19
Sundry expenses	35	1,213
Accountancy fees	1,122	1,071
Travelling	-	1,064
	<u>5,916</u>	<u>7,701</u>
Total resources expended	7,724	9,865
Net expenditure	<u>(3,507)</u>	<u>(1,395)</u>

This page does not form part of the statutory financial statements