Unaudited Financial Statements

for the Year Ended 31 December 2025

for

BCVA

Contents of the Financial Statements for the Year Ended 31 December 2025

BCVA

Income Statement
for the Year Ended 31 December 2025

	2025 £	2024 £
TURNOVER	509,689	528,374
Other income	7,703	5,454
Direct Costs	(265,583)	(236,299)
Staff costs	(118,516)	(137,468)
Depreciation and other amounts written off assets	(4,042)	(4,575)
Other charges	(188,284)	(194,825)
Taxation	(757)	(786)
DEFICIT	(59,790)	(40,125)

BCVA (Registered number: 07344554)

Balance Sheet
31 December 2025

	2025		2024	
	£	£	£	£
FIXED ASSETS		114,705		117,924
CURRENT ASSETS	348,366		358,521	
PREPAYMENTS AND ACCRUED INCOME	24,750		76,624	
CREDITORS Amounts falling due within one year	(88,407)		(93,865)	
NET CURRENT ASSETS		284,709		341,280
TOTAL ASSETS LESS CURRENT LIABILITIES		399,414		459,204
RESERVES		399,414		459,204

NOTES TO THE FINANCIAL STATEMENTS

1. **STATUTORY INFORMATION**

BCVA is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number: 07344554

Registered office:
17 The Glenmore Centre
Waterwells Business Park
Quedgeley
Gloucestershire
GL2 2AP

2. **AVERAGE NUMBER OF EMPLOYEES**

The average number of employees during the year was 4 (2024 - 4).

The 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 directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which 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 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 company.

continued...

BCVA (Registered number: 07344554)

Balance Sheet - continued
31 December 2025

The financial statements have been prepared in accordance with the micro-entity provisions.

The financial statements were approved by the Board of Directors and authorised for issue on .... and were signed on its behalf by:

....B FYATO BUSC MACD.. 2/6/26
Director

Chartered Accountants' Report to the Board of Directors on the Unaudited Financial Statements of BCVA

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of BCVA for the year ended 31 December 2025 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of BCVA, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of BCVA and state those matters that we have agreed to state to the Board of Directors of BCVA, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than BCVA and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that BCVA has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of BCVA. You consider that BCVA is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of BCVA. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Monahans

Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

Date: 4 June 2026

BCVA

Detailed Income and Expenditure Account
for the Year Ended 31 December 2025

	2025		2024	
	£	£	£	£
Turnover				
Membership	197,099		204,743	
Clothing	13		60	
Congress	218,550		223,153	
Publications & advertising	6,922		16,323	
Milksure	9,353		10,500	
CPD	77,752		73,595	
		509,689		528,374
Cost of sales				
Speakers	34,720		40,415	
Speakers expenses	2,685		4,584	
Congress expenses	226,241		183,339	
CPD	1,937		7,961	
		265,583		236,299
GROSS SURPLUS		244,106		292,075
Other income				
Sundry receipts	3,721		647	
Deposit account interest	3,982		4,807	
		7,703		5,454
		251,809		297,529
Expenditure				
Rates and water	1,944		1,609	
Insurance	618		645	
Light and heat	1,711		1,447	
Wages	113,667		127,324	
Social security	2,297		7,138	
Pensions	2,552		3,006	
Hire of plant and machinery	1,476		1,929	
Telephone	605		2,433	
Printing, post and stationery	17,616		30,780	
Travelling	17		1,838	
Repairs and renewals	2,928		8,713	
Sundry expenses	7,642		1,702	
Recruitment Costs	-		2,760	
Accountancy	3,457		3,087	
Subscriptions	676		390	
Professional fees	10,394		6,170	
Sponsorship	125		666	
Computer & website expenses	39,463		30,237	
Committee meetings & expenses	89,654		91,255	
Training	1,992		-	
Grants made	-		2,521	
Bad debts	2,247		1,318	
		301,081		326,968
		(49,272)		(29,439)
Finance costs				
Bank charges		5,719		5,325
Carried forward		(54,991)		(34,764)

BCVA

Detailed Income and Expenditure Account for the Year Ended 31 December 2025

	2025		2024	
	£	£	£	£
Brought forward		(54,991)		(34,764)
Depreciation				
Computer software	-		183	
Freehold property	1,939		1,938	
Fixtures and fittings	913		1,142	
Computer equipment	1,190		1,312	
		4,042		4,575
NET DEFICIT		(59,033)		(39,339)

BCVA

Detailed Balance Sheet
for the Year Ended 31 December 2025

	2025	2024
	£	£
FIXED ASSETS		
Freehold property	107,483	109,422
Fixtures and fittings	3,655	4,568
Computer equipment	3,567	3,934
	114,705	117,924
CURRENT ASSETS		
Stocks	11,421	12,657
VAT	2,362	26,214
Trade debtors	21,879	7,307
Bank current account	27,883	31,227
Bank premium account 1	186,878	184,451
Bank premium account 2	97,410	96,132
Cash in hand	533	533
	348,366	358,521
PREPAYMENTS AND ACCRUED INCOME		
Prepayments and accrued income	24,750	76,624
CREDITORS		
Amounts falling due within one year		
Trade creditors	(19,691)	(15,545)
Tax	(756)	(913)
Social security and other taxes	(1,778)	(3,364)
Other creditors	(659)	(1,026)
Accruals and deferred income	(65,523)	(73,017)
	(88,407)	(93,865)
NET CURRENT ASSETS	284,709	341,280
TOTAL ASSETS LESS CURRENT LIABILITIES	399,414	459,204
NET ASSETS	399,414	459,204
RESERVES		
Capital reserve	419,923	419,923
Income and expenditure account	(20,509)	39,281
	399,414	459,204

This page does not form part of the statutory financial statements