

**Unaudited Financial Statements**  
**for the Year Ended 31 December 2024**  
**for**  
**BCVA**

**BCVA**

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**for the Year Ended 31 December 2024**

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**BCVA**

**Income Statement**  
**for the Year Ended 31 December 2024**

	2024 £	2023 £
<b>TURNOVER</b>	528,374	532,622
Other income	5,454	2,954
Direct Costs	(236,299)	(234,425)
Staff costs	(137,468)	(118,674)
Depreciation and other amounts written off assets	(4,575)	(10,053)
Other charges	(194,825)	(195,701)
Taxation	(786)	(461)
<b>DEFICIT</b>	<u>(40,125)</u>	<u>(23,738)</u>

**Balance Sheet**  
**31 December 2024**

	2024	2023
	£	£
<b>FIXED ASSETS</b>		
	117,924	118,960
<b>CURRENT ASSETS</b>	358,521	436,043
<b>PREPAYMENTS AND ACCRUED INCOME</b>	76,624	49,501
<b>CREDITORS</b>		
Amounts falling due within one year	(93,865)	(105,175)
<b>NET CURRENT ASSETS</b>	341,280	380,369
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	459,204	499,329
<b>RESERVES</b>	459,204	499,329

**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 (2023 - 4).

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 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.

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:

.....  
J M Blackwell - 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 2024 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  
Chartered Accountants  
Hermes House  
Fire Fly Avenue  
Swindon  
Wiltshire  
SN2 2GA

Date: .....

**BCVA****Detailed Income and Expenditure Account**  
**for the Year Ended 31 December 2024**

	2024		2023	
	£	£	£	£
<b>Turnover</b>				
Membership	204,743		193,531	
Clothing	60		129	
Congress	223,153		203,936	
Publications & advertising	16,323		18,081	
Milksure	10,500		11,367	
CPD	73,595		105,578	
		528,374		532,622
<b>Cost of sales</b>				
Speakers	40,415		48,396	
Speakers expenses	4,584		3,905	
Congress expenses	183,339		173,837	
CPD	7,961		8,287	
		236,299		234,425
<b>GROSS SURPLUS</b>		292,075		298,197
<b>Other income</b>				
Sundry receipts	647		526	
Deposit account interest	4,807		2,428	
		5,454		2,954
		297,529		301,151
<b>Expenditure</b>				
Rates and water	1,609		797	
Insurance	645		679	
Light and heat	1,447		1,179	
Wages	127,324		110,767	
Social security	7,138		5,273	
Pensions	3,006		2,634	
Hire of plant and machinery	1,929		3,161	
Telephone	2,433		1,812	
Printing, post and stationery	30,780		31,689	
Travelling	1,838		566	
Repairs and renewals	8,713		2,440	
Sundry expenses	1,702		1,672	
Recruitment Costs	2,760		-	
Accountancy	3,087		2,272	
Subscriptions	390		158	
Professional fees	6,170		23,060	
Sponsorship	666		2,090	
Computer & website expenses	30,237		26,854	
Committee meetings & expenses	91,255		86,452	
Grants made	2,521		5,200	
Bad debts	1,318		673	
		326,968		309,428
		(29,439)		(8,277)
<b>Finance costs</b>				
Bank charges		5,325		4,947
Carried forward		(34,764)		(13,224)

**BCVA**

**Detailed Income and Expenditure Account**  
**for the Year Ended 31 December 2024**

	2024		2023	
	£	£	£	£
Brought forward		(34,764)		(13,224)
<b>Depreciation</b>				
Computer software	183		6,049	
Freehold property	1,938		1,938	
Fixtures and fittings	1,142		1,219	
Computer equipment	1,312		847	
		4,575		10,053
<b>NET DEFICIT</b>		<u>(39,339)</u>		<u>(23,277)</u>

**BCVA**

**Detailed Balance Sheet**  
**for the Year Ended 31 December 2024**

	2024 £	2023 £
<b>FIXED ASSETS</b>		
Computer software	-	183
Freehold property	109,422	111,360
Fixtures and fittings	4,568	4,878
Computer equipment	3,934	2,539
	<u>117,924</u>	<u>118,960</u>
 <b>CURRENT ASSETS</b>		
Stocks	12,657	11,975
VAT	26,214	3,621
Trade debtors	7,307	17,649
Bank account no. 1	31,227	80,825
Bank account no. 7	184,451	181,591
Bank account no. 8	96,132	140,058
Cash in hand	533	324
	<u>358,521</u>	<u>436,043</u>
 <b>PREPAYMENTS AND ACCRUED INCOME</b>		
Prepayments and accrued income	<u>76,624</u>	<u>49,501</u>
 <b>CREDITORS</b>		
<b>Amounts falling due within one year</b>		
Trade creditors	(15,545)	(18,127)
Tax	(913)	(461)
Social security and other taxes	(3,364)	(2,470)
Other creditors	(1,026)	(660)
Accruals and deferred income	(73,017)	(83,457)
	<u>(93,865)</u>	<u>(105,175)</u>
 <b>NET CURRENT ASSETS</b>	<u>341,280</u>	<u>380,369</u>
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>459,204</u>	<u>499,329</u>
 <b>NET ASSETS</b>	<u>459,204</u>	<u>499,329</u>
 <b>RESERVES</b>		
Capital reserve	419,923	419,923
Income and expenditure account	39,281	79,406
	<u>459,204</u>	<u>499,329</u>