



British
Acupuncture
Council

Annual Review 2022



1



Always put members at the heart of what we do

2



Raise the profile of our members

3



Uphold professional standards

4



Help members to deliver best practice and run a business

5



Run the BAcC as an organisation that is cost-effective, open, and accountable

6



Strive to be a green and environmentally friendly organisation in line with current best practice

From the Chair

For all of us at the British Acupuncture Council (BAcC), 2022 has been a period of consolidation. We have taken great care to build on those signs of new growth that we talked about in 2021. We have been able to adopt a more agile approach to how things are done. We continue to adapt and learn, to ensure the BAcC remains viable and robust for the future of the profession.



As we gain momentum in our 2021-2026 strategy, this year's review highlights the BAcC's activities. Under the leadership of our CEO Jennifer Norton, the staff team has initiated and processed a large amount of work in order to support members to bring traditional acupuncture to their patients.

The work of the BAcC is shaped, overseen and influenced by the input of members who give their time in different ways. That includes the various committees, all of which provide invaluable membership input: the Membership Services Committee (MSC), the Professional and Regulatory Committee (PSRC), the Finance and Risk Assessment Committee (FRAC) and the Professional Recognition Working Group (PRWG). To ensure that we focus on what matters to members, that their money is spent responsibly and wisely, and that we deliver the aims and targets of our five year member-focussed strategy, the Governing Board, composed of five practitioner Directors and four Non-practitioner Directors, meets regularly to identify new issues of importance in acupuncture, review policy, and scrutinise progress.

The Governing Board welcomed a new Lay Director, Julie Stone, who has fantastic knowledge of regulatory issues. And long-term BAcC Member, Sarah Major, who brings her education and management expertise to the table. Sarah became our new interim Practitioner Director in March 2022, and was elected at the AGM 2022.

At the last AGM we also welcomed our new Treasurer, Kalwant Grewal, who took over from Richard Costella. Any change to the Board composition is positive, as this keeps challenging and renewing the work we do.

Many organisations didn't survive the COVID-19 epidemic. The BAcC has shown resilience despite considerable hardship. This has been possible due to hard working staff past and present and most of all thanks to the loyal support of BAcC Members.

Pia Huber
Chair

Our new Fellows

At our conference in 2022, we celebrated the achievements of two new fellows: **Sarah Budd and Phil Rose-Neil**.



Sarah writes:

'I am truly delighted to be given a fellowship by the BAAC. I am just very sorry I could not be at the conference to receive it in person. I was nominated by two other fellows, Felicity Moir and Beverley de Valois, both of whom I have admired for a very long time – so it was a great honour, and I am grateful to Felicity for collecting my certificate on my behalf and to Beverley for filming the presentation, with a very heartwarming speech by Pia.

I like to think some of my work as an acupuncturist, particularly in the NHS, brought some very positive and significant attention to our profession and to the BAAC. To have this recognised by gaining a fellowship.'

Thank you!



Phil Rose-Neil:

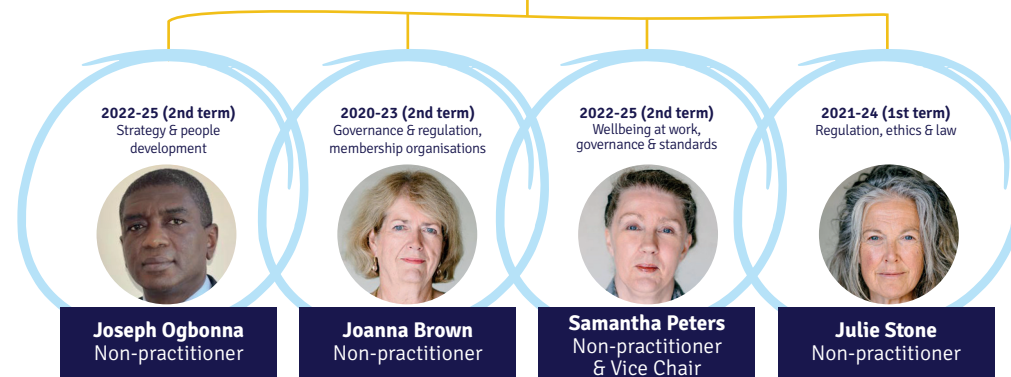
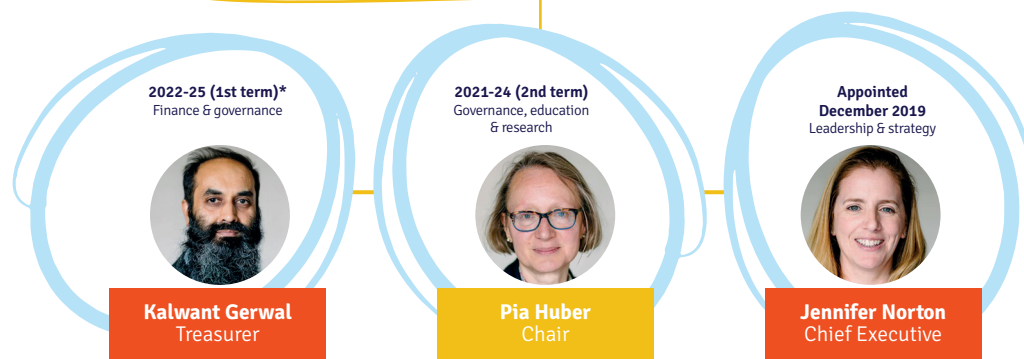
'Being awarded a fellowship was an incredible experience. I am enormously thankful to those who nominated me. It is certainly a great motivator to continue to dedicate the time and effort to our most worthy profession.

For people who know me, you will be aware that acupuncture runs in my veins. I am glad to contribute in any way possible to the continuation and legacy of both our noble profession and the familial legacy left by father.

In the dark years that we have lived through and the potential hardships of the future, I believe we become ever increasingly important. We must galvanise, build unity and do our best to work toward the strategic ambitions that the BAAC aims to achieve – in order to maximise not only our ability to thrive but also to help society in the best way we can.'

Our Governing Board

PRACTITIONER DIRECTORS



NON-PRACTITIONER DIRECTORS

*appointed September 2022, taking over from Richard Costella



From the CEO

2022

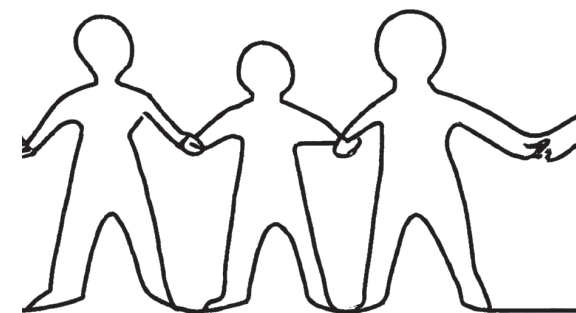


A year in the life of British Acupuncture Council

Following the green shoots of 2021, when we emerged from a pandemic, 2022 has been about resilience. We've focused considerable efforts on restoring our depleted reserves and we've welcomed back members who have been adjusting to their new normal.

Members have told us that our exemplary Standards & Codes, our PSA accreditation, our research and resources, insurance cover, practitioner support service and many other member benefits are second to none, which continue to offer great value and peace of mind. It's wonderful to see so many members returning as full practising members once again.

Let's take a look back at some of our highlights and achievements from 2022.



2022 - A year in the life of the BAaC

1.

'Let's talk about...'

Our 'Let's talk about...' campaigns offer members a variety of resources to help develop and/or refresh their skills and add to their CPD.

In January, one of our two campaigns for the year was on moxa. Through our webinars for this campaign, we highlighted its origins and relation to acupuncture, how members can meet safe practice standards when using it in clinic, and we discussed the research shining a light on how moxa can help strengthen the immune system.



2.

Working with colleges

We offer support to members wherever they are in their acupuncture journey and we have continued to work closely with the BAAB accredited course providers, presenting to 1st and 3rd year students – future generations of acupuncturists – about the benefits of BAaC membership.

3.

Regional groups

2022 saw many meetings of minds in our different regional areas. Christina Bisson MBaC sums things up brilliantly: 'Regional groups... A great way to nurture collaboration and fortify a professional culture amongst members. The group environment allows for a more relaxed atmosphere and helps inspire shared excitement and passion around work and profession-related topics. A powerful way to develop new skills, catch up on the latest trends and issues, spark inspiration, rekindle passion, hear from experts, and more.'

4.

Relaunch of our reaccreditation by PSA

We recognise how incredibly valuable our Professional Standards Authority (PSA) accreditation is for members. We worked hard to review and implement their 2022 conditions and recommendations to ensure continued accreditation. This annual piece of work helps maintain standards, and enables members to demonstrate their professionalism. In 2022, we submitted over 70 documents to the PSA as part of the reaccreditation process.



5.

BAaC Educational Standards

A working group, formed of representatives from the BAaC, the British Acupuncture Accreditation Board, the Council of Heads of Acupuncture Courses, and other senior, educationalists from across the profession, completed a review of the Standards for Education and Training in Acupuncture.

The Educational Standards (ES 2022) represent an agreed core of professional knowledge, understanding, attitudes, values and skills approved by the BAaC. They describe the educational and clinical outcomes required to meet the entry requirements for BAaC membership.

6.

New photo library

This year also saw a re-fresh of our image library, with a full new photoshoot, held at a beautiful bright clinic in Sussex, to capture acupuncturists at work. Fresh pictures exclusively for our members' marketing materials, included shots of needling, consultation, pulse-taking and other adjunct therapies. This was all under the supervision of our safe practice officer and included a diverse range of models and practitioners.



I'd like to say a big thank you to Sarah for all that she's done for our regional group over the last few years. Always with a smile, she has generously organised and chaired the meetings, encouraged open and frank discussion and steered an often large and diverse group of us through meetings productively and respectfully. 99

Michelle Estruch – MBaC, Guildford

2022 - A year in the life of the BAcC continued...

7.

Our annual members' survey

Putting members at the heart of what we do is one of our core strategic aims. We strive to always listen to our members, to seek their views via our different channels and 2022 was no different. Nearly 350 members responded to the 2022 survey, which gave us a baseline understanding of how, in members' opinion, we delivered against our strategic aims and our levels of communication.

8.

Launch of our new website and member database

In Summer, we were delighted to launch a fresh, more modern website, with new and improved functionality. Designed with member input and fully integrated with our membership database, our website now offers improved site structure and navigation – an altogether better experience for members, the public and our staff.

9.

The return of our 'in person' conference

Our annual 'in person' conference returned after a two-year hiatus and what a great weekend it was!

From research papers, round table discussions and inspirational speakers, to practical techniques, movement sessions and connecting with friends, it was great to receive such positive feedback and be face to face once more.

10.

Three cheers for new fellows

Every year, a call goes out to all members inviting them to send in nominations for fellowship awards. BAcC fellowships are given as recognition of a member's exceptional services to acupuncture and/or to the Council. At this year's conference, we congratulated our two new fellows: Sarah Budd and Phil Rose-Neil.

11.

Our integrated projects

This year, we launched the Integrated Projects programme - a wide-ranging scheme which seeks to promote the greater use of acupuncture within mainstream healthcare. Naturally, this will typically be within the NHS but it could also mean collaboration with charities or other organisations.

We've been delighted with the rollout and subsequent success of the acupuncture service delivered by three BAcC Members for the Inner Gloucester Primary Care Network (PCN) and we look forward to building on this as we continue conversations in other areas of the UK.



12.

Increased investment in communications

As we approached the end of 2022, we were delighted to share that the Governing Board had signed off our exciting plans for 2023.

The 2022 members' survey highlighted the need for more proactive comms and and PR activity and, this year, we recruited a communications manager.

A new communications strategy, aligning to our strategic aims, was then reviewed by our Membership Services Committee and signed off by the Governing Board for the year ahead. This offered an exciting opportunity to dedicate time and resources, educating and informing our different audiences about our role and our 'gold standard' members.

WELCOME



Please let all concerned know how helpful the updated website is to students. The photo library has proved invaluable for my PPT presentation for college (TAA) and now I'm nearly qualified, I've been making use of the webinar recordings too. ”

Madeleine Cox (BAcC Student member)



I thought the conference theme was inspired and there was something of interest for everyone. ”

Charlie Buck – FBACc - Cheshire



I enjoyed the conference very much and so did our little gang. Fantastic to see people in person at last! ”

Julie Reynolds – Member, Suffolk
and Joint Principal of The Acupuncture Academy

Treasurer's report

This was our first full year free from the pandemic where we sought to rebuild our finances and reserves, which were left in a less than optimal position. I am pleased to report early signs of recovery with income of £1,263k in 2022 compared with £1,245k in 2021, and whilst expenditure also increased to £1,244k in 2022 compared with £1,156k in 2021, we were able to increase reserves by £20,052 in 2022 to £426k, compared with £394k in 2021.

It was also the first time in three years that we held a successful in-person AGM and conference weekend in Staffordshire in September 2022. Although this resulted in a budget overspend, it was well received by members and something we would like to replicate going forward, within tighter fiscal constraints.

During the year, the effect of some cost reductions continued to be felt, and further cost-saving measures were taken. These included rent, rates and insurance and other office costs totalling just £29k in 2022 compared with £102k in 2021, although some of these savings were offset by increases in the cost of members' professional insurance £251k in 2022 compared with £215k in 2021.

The last few years have shown how important it is for the BAcC to have strong and stable finances, and the Governing Board has taken some difficult decisions to ensure that we continue to have these. As we continue to rebuild our reserves, we are now in a stronger position to allow the organisation to grow. The steps taken by the Governing Board over the past two years to reduce the BAcC's cost base have stabilised the finances and left a platform for positive growth in the future. In the coming year, we will continue our recovery, whilst at the same time focussing on the needs of our members to an even greater extent.



Kalwant Grewal
Treasurer and Chair of the
Finance, Risk and Audit Committee

Treasurer's report

- SERVICES TO MEMBERS

RESEARCH & DEVELOPMENT

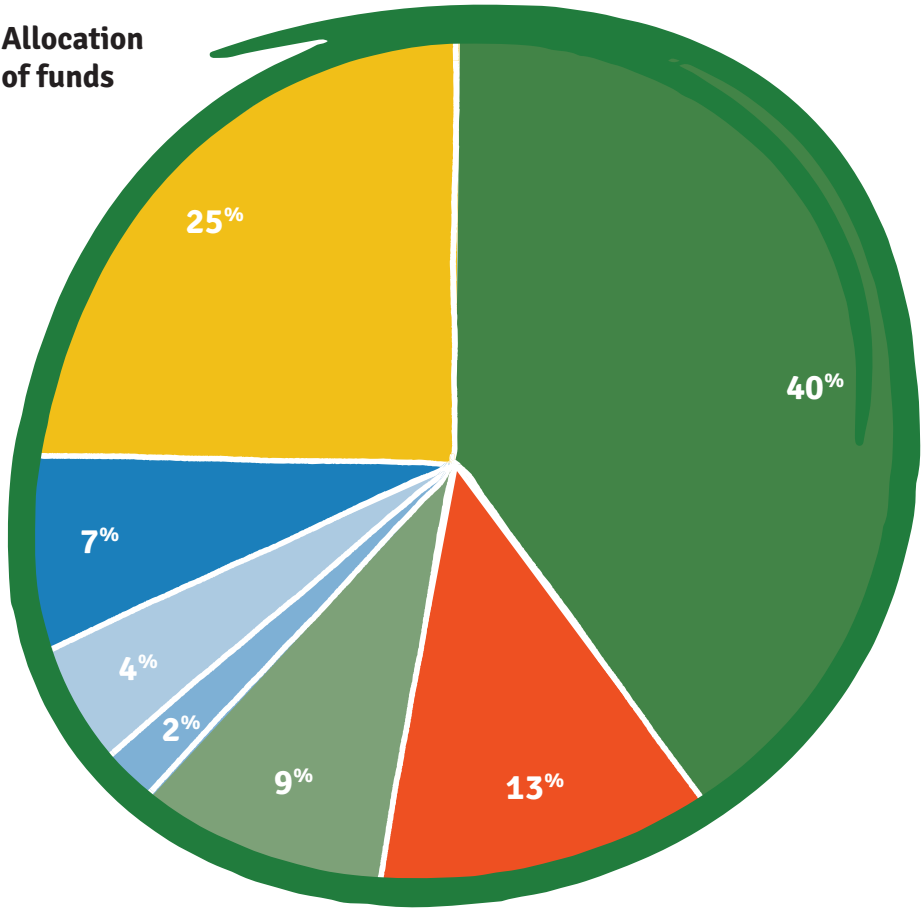
EVENTS
- PROFESSIONAL STANDARDS

PROFESSIONAL CONDUCT

STRATEGY & LEADERSHIP

FINANCIAL, IT & OFFICE SERVICES

Allocation of funds



Report of the directors

for the year ended 31 December 2022

The directors present their report with the financial statements of the company for the year ended 31 December 2022.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 January 2022 to the date of this report.

L M Aquilina
J M Brown
S F Evans
P A J Huber-O'Gara
A L Longcroft
S L Major
J C Ogbonna
S Peters
F J Stone

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

Report of the directors

for the year ended 31 December 2022

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

The auditors, H L Barnes, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

ON BEHALF OF THE BOARD:



P A J Huber-O'Gara
Director

20 June 2023

Report of the independent auditors

to the members of the British Acupuncture Council

Opinion

We have audited the financial statements of The British Acupuncture Council (the 'company') for the year ended 31 December 2022 which comprise the Profit and Loss Account, Balance Sheet, Statement of Changes in Equity and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2022 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are

relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Report of the independent auditors

to the members of the British Acupuncture Council

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for

our audit have not been received from branches not visited by us; or

- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page one, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Report of the independent auditors

to the members of the British Acupuncture Council

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Discussion with the Board and management involved in the Risk and Compliance functions of the Company, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud. Evaluation and testing of the Board and senior management's controls, designed to prevent and detect irregularities. Assessment of management's investigation into any such reported matters and enquiry of those responsible for investigating suspected or alleged fraudulent activity within the company.

Reviewing relevant correspondence between the Board, management, and staff.

Designing audit procedures to incorporate unpredictability around the nature, timing, or extent of our testing. The audit procedures include, but are not limited to, identifying and testing journal entries based on risk criteria, identifying and testing transactions entered into outside the normal course of the Company's business, and ensuring all transactions and journals have been approved by management with the appropriate authority to do so.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one

Report of the independent auditors

to the members of the British Acupuncture Council

resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the Auditors to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Report of the Auditors. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements

represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Robert Bowen BA(Hons) FCA
(Senior Statutory Auditor) for and on
behalf of H L Barnes, Statutory Auditors**

Barclays Bank Chambers
Stratford upon Avon
Warwickshire, CV37 6AH

20 June 2023

Profit and loss account

for the year ended 31 December 2022

	Notes	2022 £	2021 £
Turnover		1,263,412	1,244,995
Administrative expenses		1,243,848	1,155,961
Operating surplus	4	19,564	89,034
Interest receivable and similar income		603	569
Surplus before taxation		20,167	89,603
Tax on surplus		115	108
Surplus for the financial year		20,052	89,495

Balance sheet

for the year ended 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	5	8,712	11,335
Current assets			
Debtors	6	91,934	77,804
Cash at bank and in hand		424,969	462,721
		516,903	540,525
Creditors			
Amounts falling due within one year	7	99,877	146,174
Net current assets		417,026	394,351
Total assets less current liabilities		425,738	405,686
Reserves			
Income and expenditure account		425,738	405,686
		425,738	405,686

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

The financial statements were approved by the Board of Directors and authorised for issue on 20 June 2023 and were signed on its behalf by:



P A J Huber-O'Gara
Director



S Peters
Director

Statement of changes in equity

for the year ended 31 December 2022

	Notes	Retained earnings £	Total equity £
Balance at 1 January 2021		316,191	316,191
Changes in equity			
Total comprehensive income		89,495	89,495
Balance at 31 December 2021		405,686	405,686
Changes in equity			
Total comprehensive income		20,052	20,052
Balance at 31 December 2022		425,738	425,738

Notes to the financial statements

for the year ended 31 December 2022

1 STATUTORY INFORMATION

The British Acupuncture Council is a private company limited by guarantee. The company is registered in England under number 03066963 and the address of the registered office is 63 Jeddo Road, London W12 9HQ.

2 ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Office furniture, fittings and equipment

- 25% on reducing balance

Computers and accessories

- 25% on cost

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The Council operates a workplace pension scheme. Contributions payable to the pension scheme are charged to the profit and loss account in the period to which they relate.

Subscriptions

The subscription year coincides with the accounting year. Subscriptions received in advance are treated as deferred income and released to the income and expenditure account in the year to which they relate.

Notes to the financial statements

for the year ended 31 December 2022

3 EMPLOYEES AND DIRECTORS

The average number of employees during the year was 11 (2021 - 11).

4 OPERATING SURPLUS

	2022 £	2021 £
Operating surplus is stated after charging:		
Auditors' remuneration	£4,560	£4,560

5 TANGIBLE FIXED ASSETS

	Office furniture, fittings and equipment £	Computers and accessories £	Totals £
Cost			
At 1 January 2022	725	16,348	17,073
Additions	260	1,871	2,131
At 31 December 2022	985	18,219	19,204
Depreciation			
At 1 January 2022	182	5,556	5,738
Charge for year	202	4,552	4,754
At 31 December 2021	384	10,108	10,492
Net book value			
At 31 December 2022	601	8,111	8,712
At 31 December 2021	543	10,792	11,335

Notes to the financial statements

for the year ended 31 December 2022

6 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	91,934	77,804

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	115	108
Other creditors	99,762	146,066
	99,877	146,174

Detailed income and expenditure account

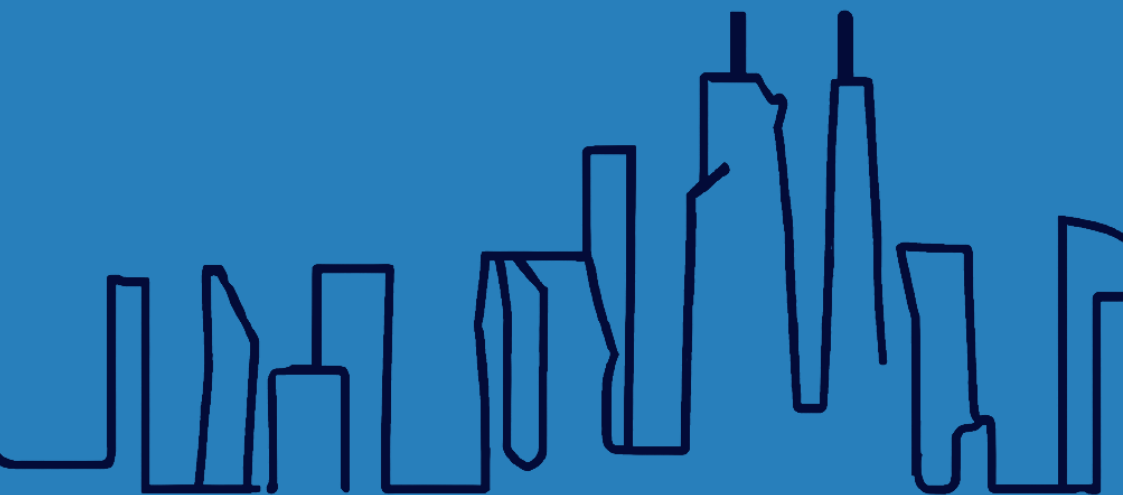
for the year ended 31 December 2022

	2022 £	2021 £
Turnover		
Subscriptions	1,203,849	1,215,921
Conference income	50,404	20,843
Sales of membership publications	9,159	7,350
Coronavirus Job Retention Scheme Grant	-	881
	1,263,412	1,244,995
Other income		
Bank interest received	603	569
	1,264,015	1,245,564

Detailed income and expenditure account

for the year ended 31 December 2022

	2022 £	2021 £
Expenditure		
Office rent and rates	14,846	62,872
Office insurance	9,154	8,329
Other office costs	5,391	25,196
Secretarial and administrative costs	455,463	401,319
Pension costs	8,505	7,522
Telephone	28,003	24,882
Printing, postage, stationery and advertising	64,011	56,945
IT costs	41,476	37,440
Staff travelling and subsistence	1,673	378
Staff recruitment and training	5,317	3,554
Members' professional insurance	250,647	215,456
Conference expenses	78,134	4,021
Contributions (BAAB, EJOM, ETCMA, PSA)	152,616	132,913
Research – grants and contributions	(1,462)	6,320
Accountancy	5,400	5,400
Miscellaneous expenses	97	189
Governing Board – attendance, travelling and subsistence	19,965	15,913
Committee: Subcommittee – attendance, travelling and subsistence	28,356	28,427
Committee: Regional groups expenses	1,397	500
Subscriptions	2,712	2,866
Public relations costs	6,760	-
Legal and professional charges	33,528	27,606
Website and database project	18,465	75,302
Auditors' remuneration	4,560	4,560
Depreciation and loss on disposal	4,754	5,196
Brought forward	1,239,768	1,153,106
	24,247	92,458
Finance costs		
Bank charges	4,080	2,855
Net surplus	20,167	89,603



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accredited register

The British Acupuncture Council is a company limited by guarantee. Registered in England: number 3066963
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