



British
Acupuncture
Council

Annual Review 2025





A pearl starts with a tiny irritation that gets inside an oyster. The oyster grows a protective shield around it and that is what becomes a beautiful pearl. Symbolising wisdom and patience, this journey mirrors our own.

From the Chair



30th anniversary:

A year of positive change and innervation

This was a year of meaningful transition and renewed focus for the British Acupuncture Council.

2025 represented an incredible 30 years since the formation of the BAcC making it the perfect time to reflect on our achievements. In western culture 30 years is traditionally represented by the pearl. A pearl starts with a tiny irritation that gets inside an oyster. The oyster grows a protective shield around it and that is what becomes a beautiful pearl. Symbolising wisdom and patience, this journey mirrors our own. 30 years ago five acupuncture professional bodies were irritated by the discordance between us. A lack of trust meant we were unable to speak with a united voice in relation to healthcare issues that could seriously impact on our ability to practise. With much wisdom and a lot of patience the BAcC was formed - a professional body that would unite us as practitioners, advocate for acupuncture, protect the public through robust practice and education standards and set up a democratic resilient executive structure. It is still a work in progress but you have to admit – it is a real success story. To all the CEOs, directors, committee representatives, staff, volunteers, supporters and especially our members - and not forgetting our patients – thank you.

Governing Board

I do think one of our key decisions right at the beginning, which has been invaluable in growing and maturing our profession, was the inclusion of lay directors on the Governing Board (GB). Over the years they have provided incredible insight and, since I have joined the board, their input has been essential. We have fixed terms of office, so inevitably we sometimes have to say goodbye. I thank Joseph Ogbonna, an executive coach who helped us through a major period of change; and Jo Shaw who brought her experience in healthcare management and delivery within the NHS. Our current lay directors come with a wealth of experience, having held non-executive director roles in charities and leading healthcare trusts. Some of you may have met them at the [UKCCM 2025](#).

A sincere thank you to practitioner director Sarah Major MBAcC, for her three years' service on the board, and her keen guidance and support as Chair of the Membership Services Committee.

BAcC Members voted two new practitioner members onto the board in 2025 – Angela van Veen and Kim Chan. They bring not only their skills and

knowledge as acupuncture practitioners and members, but also, through their work as teachers, a deep understanding of what our graduates need.

I stepped in as chair of the GB in September 2025 – though it feels like a lifetime ago! I would like to extend my sincere thanks to Alan Longcroft for the amazing work he did during his tenure as chair. While I cannot match his meticulous attention to detail, I look to his excellent past reports as a standard to emulate.

Committees

Along with our regular committees, 2025 saw the formation of our Strategy Working Group. Their remit was to update the 2021-2026 strategy, based on member feedback. Thank you to everyone at the 2025 conference and in subsequent member sessions who provided challenging yet supportive feedback. You will see your input woven into the new strategy.

Operating under the Professional Standards and Regulations Committee (PSRC) is the vital work of the Professional Conduct Officer (PCO). The PCO reports on all cases directly to the GB in a closed session. Once a year, we also have a report from an independent moderator who reviews every case. They provide guidance on necessary implementation changes to ensure we continue protecting the public. In their 2025 report, all recommendations and action points had been fully implemented. These recommendations are continually used to update our Code of Professional Conduct and Code of Safe Practice. The Professional Standards Authority (PSA) also considers complaints from the public and has fully endorsed our procedures.

BAAB

The merger of the British Acupuncture Accreditation Board (BAAB) into the BAcC has progressed smoothly. This is thanks to the dedication of Nina Paterson who remains our Education Manager (and also serves as our Deputy CEO), and Prof Liz Hancock, the chair of the Education Committee. Liz is a professor at Robert Gordon University in Aberdeen, and has been a leader in education for around 30 years. To retain strict independence, the Education Committee sits outside the Governing Board but reports to the GB.

CEO and staff team

And then of course there is our CEO Alex Jacobs who – alongside our fabulous staff team – makes all of this work possible! I am not sure our members fully realise the sheer breadth of issues a CEO must navigate. Alex is incredibly thorough in his professional approach, including a judicious use of AI. From negotiating insurance to producing podcasts (check out our Cultivating Tradition podcasts), updating financial plans and writing due diligence policy for external organisations, he keeps our ship on a steady course.

Fellows

Finally we were delighted to award Fellowships of the Council to three exceptional 'pearls' and dedicated supporters of the BAcC: Paul Johnson, Pia Huber and Cheng-Hao Zhou. They truly encapsulate the wisdom, sincerity and integrity of our members through whom we offer the public our best intentions and skills for a healthy, happy and fulfilled life.



Felicity Moir FBAC
BAcC Chair
August 2026

2025 Fellowship awards



Paul Johnson



Pia Huber



Cheng-Hao Zhou

From the CEO

Celebrating 30 years

Forging the next era of the BAcC

It is a privilege to report on the activities of the British Acupuncture Council (BAcC) in 2025 – a celebration of everything that the BAcC has achieved over 30 years.

2025 was a year of affirming, unifying and integrating all the core aspects of the community - bringing in a new spirit of optimism and renewal.

As the BAcC celebrated its 30th anniversary, it was very fitting that the theme of both the conference and our seasonal yangsheng webinar series was 'Cycles of life'. The anniversary was an opportunity to celebrate the legacy of the last 30 years, the members that supported it, and a number of significant steps that will set the organisation on a sure path for the future.

2025 was the year that the British Acupuncture Accreditation Board (BAAB) formally became an integrated part of the BAcC. Founded a few years before the BAcC, the BAAB was the linchpin around which the community was able to unite to form the BAcC, and has been its bedrock ever since. This formal integration ushers in a new era, giving much greater stability to the BAAB's function and enabling a now joint staff team to achieve much more for the accredited colleges and their students. It also brings the BAcC in line

with more established practice within professional healthcare regulation.

Both the 30th anniversary and the integration of BAAB were celebrated on the Friday evening before the conference. All the founding members present came together to mark this important step including present Chair, Felicity Moir FBACc and Vice-Chair of the BAAB, Jasmine Uddin FBACc. I feel incredibly fortunate that we have the guidance of two people who have been so instrumental in the development of the organisations in BAcC leadership. It is a pleasure to also welcome the Lead Accreditation Officer of BAAB, Nina Paterson into her new role as both BAcC Education Officer and Deputy CEO.

The annual conference was another successful collaboration with the Register of Chinese Herbal Medicine (RCHM) as attendance and feedback scores exceeded that of the previous year. In line with the 'Cycles of life' theme, founders of our community Elisabeth Rochat de la Vallée and Angela Hicks FBACc passed the torch to rising stars



Founding members and Fellows celebrating 30 years of the BAcC.

such as Conny Cooper MBACc, Jamie Hamilton MBACc and Jen Wade FBACc.

The 'Cycles of Life' theme ran all year with a series of joint webinars with the RCHM with leading global teachers in seasonal yangsheng including Henry McCann, Giulia Boschi and Deborah Woolf MBACc. While the four seasonal lectures set the tone for the year, they were complemented by a full webinar programme touching all aspects of member practice.

February was Education month with a joint BAcC and BAAB webinar on the future of acupuncture education. In March, the BAcC ran a series of lectures and discussions on business support with topics ranging from how to get the most from private health insurance to pension planning. The BAcC expressed its strong support for the Mentoring-Supervision community in May with a fascinating webinar discussion between key figures Isobel Cosgrove FBACc, Nils von Below and Stacey Chapman MBACc. Over the summer, the BAcC launched its new webinar series 'How we make it work'

featuring members relating their core insights into success in practice. The year was rounded off with new underwriters, Altea plc, sharing their expertise in online reputation management and the BAcC's very own Governing Board director, Tony Todd MBACc sharing his secrets to treating complex cases.

2025 was also a year where the BAcC made significant strides in pushing traditional acupuncture into mainstream acceptance. As a first for acupuncture, the Head of Accreditation for accredited registers at the Professional Standards Authority (PSA), Osama Ammar, appeared alongside Fleur Clackson MBACc and myself at the Integrative Personalised Medicine Congress to celebrate the success of the Inner Gloucester NHS mental health acupuncture initiative. This really showed the potential of the trusted identity represented by PSA accreditation in meeting the needs of national healthcare.

This momentum was built upon for the Acupuncture Awareness Week (AAW) campaign later in the year where

The Original whole system of health

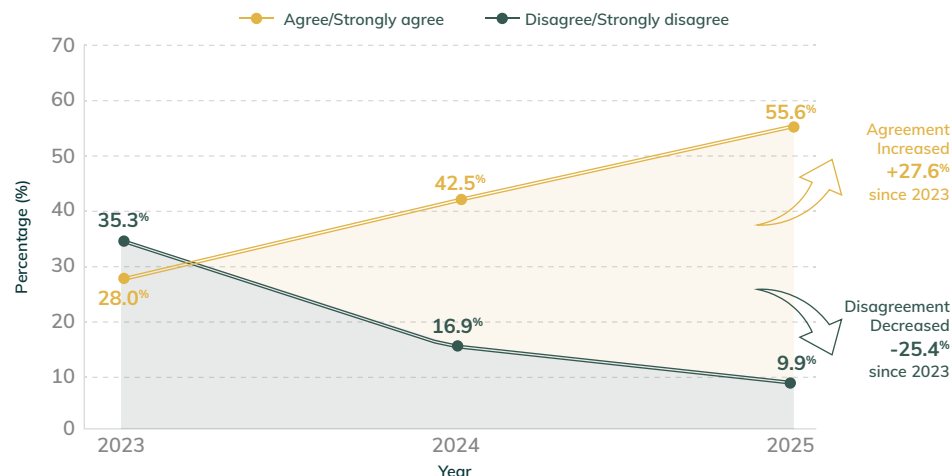
the BAcC unveiled a new powerful slogan, 'The Original whole system of health'. The AAW campaign involved members with 'Mind Body Moment' videos that illustrated the deeper impact of the medicine that we provide. This led to coverage in a range of media such as the Guardian and Daily Mail.

Great progress was also made in forging important connections with new partners as well as deepening our relationship with other organisations to help push things forward. Research and Policy Manager, Ian Appleyard MBaCC and I were invited to the China Anti-Cancer Conference in Xi'an for the inaugural International Association of Holistic and Integrative Medicine (IAHIM) founded by Academician Daiming Fan. This new initiative proves to be a promising global development, particularly as Chinese support for its own traditional medicine grows year on year and China takes a world-leading position on integrative and holistic cancer care. Following this event, Ian and I travelled to Beijing to meet representatives of Beijing University of Chinese Medicine, Dongzhimen Hospital and the China Academy of Chinese Medical Sciences. We hope to build on these connections for greater opportunities in the future.

The BAcC Governing Board, Ian and I also made the support of research a key focus for 2025. We were delighted to invite leading acupuncture academic researcher and head of the WHO Traditional Complementary and Integrative Medicine (TCIM) UK co-operating centre, Dr John Hughes to speak at the annual conference. Following a meeting at that conference, a new collaboration was born between the BAcC, the RCHM, the Association of Traditional Chinese Medicine (ATCM), the British Medical Acupuncture Society (BMAS) and the Acupuncture Association of Chartered Physiotherapists (AACP). It was agreed that the five bodies would run regular 'Cross-organisation research webinars'. Dr John Hughes gave a presentation on the new WHO TCIM strategy at the inaugural cross-organisation webinar later in the year.

I am happy to report that the BAcC had a very successful year in the face of great challenges in 2025. Member satisfaction grew dramatically, with an almost doubling of those who agree that the BAcC delivers value for money between 2023 and 2025 (an increase from 28% to 56%) whereas those who disagreed dropping by over two thirds from 35%

BaCC Membership provides good value for money



Since 2023 there has been a phenomenal increase in the amount of members that agree that their membership fee is good value for money. The proportion of members who see their membership as good value has almost doubled in two years.

to 10%. Trust in the BAcC and feeling of connection to the organisation grew equally strongly. From a financial perspective, the BAcC had the first rise in total membership subscription income in 13 years and increased its reserves from 25% of annual operating costs to 31%. All of these indicators show a dramatic turnaround of member satisfaction and signal a bright future for the organisation.

Significant seeds were sown for the following year in 2025. At a BAcC Member in-person day before the conference, entitled 'Shaping the Future Together', the Governing Board formally launched the five year strategy consultation process. Later in the year, the Governing Board and the European Journal of Oriental Medicine (EJOM) approved a proposal to integrate this treasured publication.

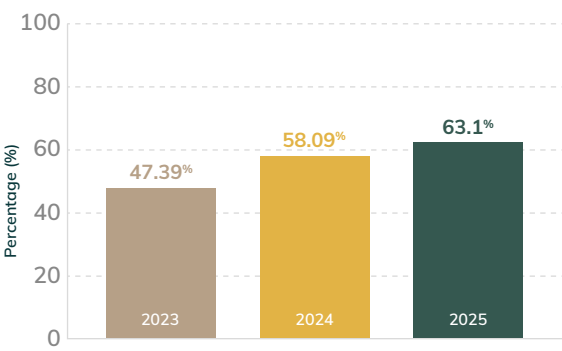
We look forward to the completion of both of these important steps in 2026.

A final big thank you to all of the hard-working BAcC staff and all volunteers, Governing Board and committee members who devote themselves diligently to supporting all of the important functions of the organisation. And another to Felicity Moir FBaCC and lay director Claire Martin who have taken up the positions of Chair and Vice-Chair respectively. With their vision and great talent for leadership, I have great optimism for what the future will bring.

Alex Jacobs
BAcC CEO
August 2026

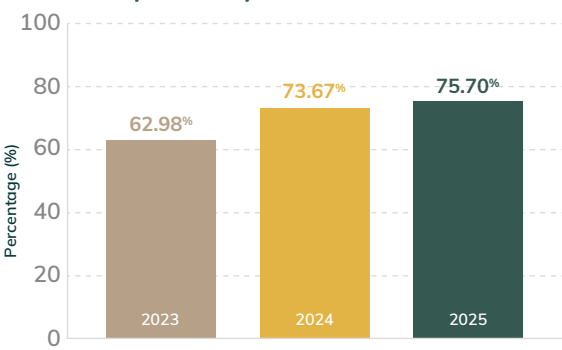
Survey results

Do you feel connected to the BAaC?



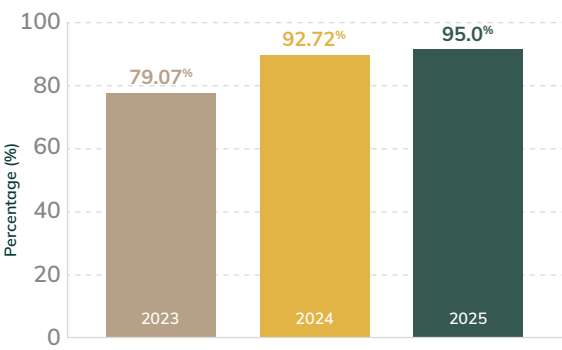
In 2020, members found it difficult to stay connected with one another and with BAaC. Since 2023, this has begun to improve, with an increase of nearly 16% in how connected respondents feel to BAaC.

BAaC improves public awareness of members



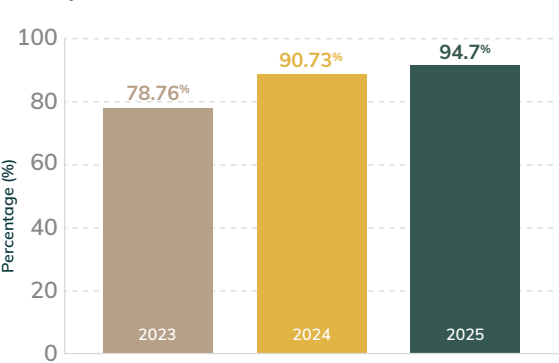
Public awareness and PR are an important part of the support BAaC offers to members. Encouragingly, 75% of respondents feel BAaC is helping raise awareness of what sets its members apart.

Would recommend BAaC membership



Members have consistently said they would recommend BAaC membership, and since 2023 this has risen even further, with 95% now saying they would encourage others to join.

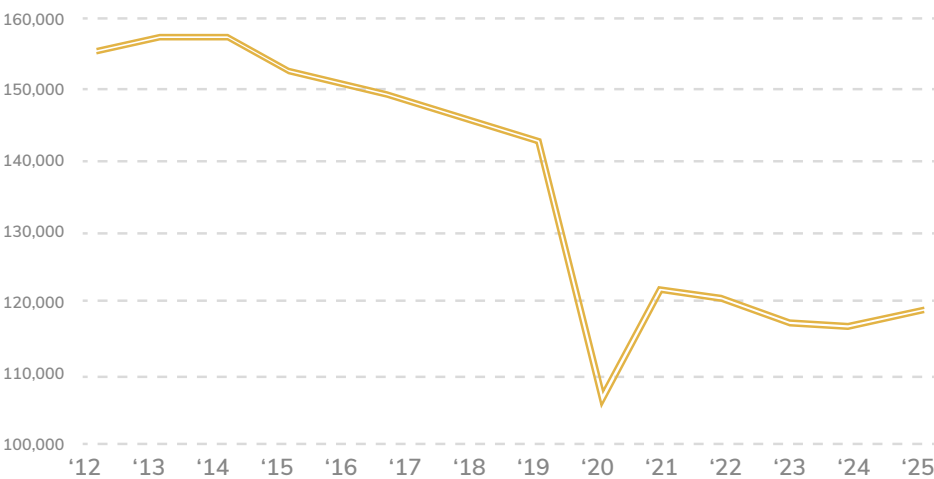
BAaC holds a leading role in education and professional standards



Respondents' views of BAaC's role in acupuncture education and professional standards have improved by almost 16%, with an impressive 94.7% expressing confidence in our work in this key area.

First increase in total membership subscription income in 12 years!

Subscription income (£) 2012-2025



Subscription income has declined since 2013, with the previous increase linked to the end of lockdown. The recent turnaround reflects higher student to full member conversion and the return of lapsed members.

Our Governing Board

UNTIL 13 SEPTEMBER 2025

Practitioner Directors



Sarah Major
Practitioner
2022-2025
(1st term)



Felicity Moir
Practitioner
2024-2027
(1st term)



Vivien Shaw
Practitioner
2024-2027
(1st term)



Anthony Todd
Practitioner
2024-2027
(1st term)



Kalwant Grewal
Treasurer/
Board advisor
2022-2025 (1st term)



Alan Longcroft
Chair/practitioner
2022-2025
(2nd term)



Alex Jacobs
CEO/Company
Secretary
Appointed June 2024



Joseph Ogbonna
Non-practitioner
2022-2025
(2nd term)



Joanne Shaw
Non-practitioner
2024-2027
(1st term)



Claire Martin
Non-practitioner
2024-2027
(1st term)

Non-practitioner/Lay Directors

Our Governing Board

FROM 14 SEPTEMBER 2025

Practitioner Directors



Angela van Veen
Practitioner
2025-2028
(1st term)



Kim Chan
Practitioner
2025-2028
(1st term)



Vivien Shaw
Practitioner
2024-2027
(1st term)



Anthony Todd
Practitioner
2024-2027
(1st term)



Felicity Moir
Chair/Practitioner
2024-2027
(1st term)



Alex Jacobs
CEO/Company
Secretary
Appointed June 2024



Kalwant Grewal
Treasurer//Non-
practitioner director
2025-2028 (2nd term)



Joanne Shaw*
Non-practitioner
2024-2025
(1st term)



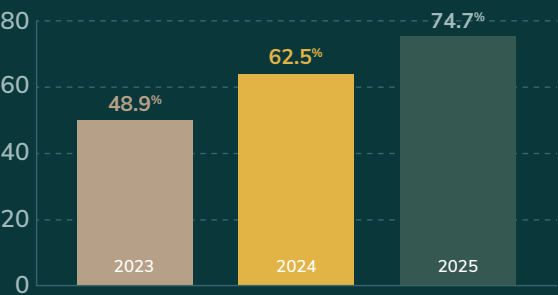
Claire Martin
Non-practitioner
& Vice-Chair
2024-2027 (1st term)

Non-practitioner/Lay Directors

*resigned on 9 December 2025

Our staff team 2025

The BAaC staff team holds our community of members at the heart of what they do





Nurturing the growth of our profession



British
Acupuncture
Council

1995 British Acupuncture Council established

BACc celebrates its 30th anniversary 2025



1995 NCA first course to gain university validation - University of Wales

1996 First BACc conference held in Mount Royal Hotel, London

1997 - Acupuncture Research Resource Centre launches its first symposium

1999 WHO publishes Guidelines on Basic Training & Safety in Acupuncture

2000 BACc produces its Education Guidelines

2000 House of Lords report on Complementary Medicine released



2001 BACc joins the ETCMA as a founder member

2001 Practitioner support set up by the BACc ethics department

2002 BACc invited by Royal College of Physicians to join Committee on CAM

2005 The Standards of Practice for Acupuncture first printed

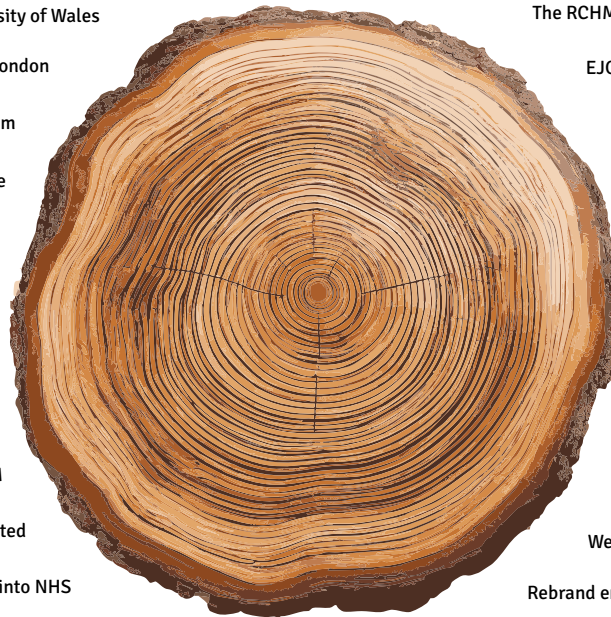


British
Acupuncture
Council Student

2007 Northern Ireland CAM therapies integration into NHS

2010 BACc creates Student membership for BAAB colleges

2011 BACc launches its first Business Support Programme for members



The RCHM join forces with the BACc to launch their first joint conference 2024



EJOM celebrates its 30th anniversary 2023



BACc Member magazine, Acu. goes fully online with searchable archive 2023



'Let's Talk About...' campaigns and Integrated Projects launched 2022

BACc five-year strategy released 2021

COVID-19 secure guidelines produced in collaboration with RCHM 2020

BACc take part in the first World Acupuncture Day 2018

The WHO include CM patterns in its International Statistical Classification of Diseases (ICD11) 2018

The BACc and the Confucius institute organise exchange trip to China 2017

Welsh Public Health Bill recognises BACc Members 2016

Rebrand emphasising traditional acupuncture 2015

BACc achieves accreditation by PSA 2013



BACc launches Acupuncture Awareness Week 2013

The Chinese proverb states:

前人栽樹，後人乘涼

Qian ren zai shu, hou ren cheng liang.

"The previous generation plants the trees; the next one benefits from the shade"

30 years ago, five organisations put their differences aside to come together to form the BACc. 30 years later, sitting in the shade of the trees they planted, we all benefit from their foresight and care for the future.

Here's to another 30 years where the trees we now plant will create a beautiful canopy for future generations.



Cycles of life

The UK Conference of Chinese Medicine 2025



“ We have come a long way since the BAcC was formed and indeed from when I first qualified in 1987. I want to thank the BAcC and its wonderful staff for all the help, support and encouragement I have been given since I first joined. ”

Kim Wells
MBaC since 1995

“ I am delighted that Alex Jacobs is now in the CEO role. His gusto and passion for making Chinese Medicine in all its modalities accessible to the public is just what's needed. ”

Jane Stephen
MBaC - Aberdeenshire

Treasurer's report

for the year ended 31 December 2025

I am pleased to present my Treasurer's Report for the year ended 31 December 2025.

The overall financial position for 2025 is more complex than the previous year. The British Acupuncture Council recorded a deficit for the year of £26,902, compared with a surplus of £30,851 in 2024. However, following the integration of the British Acupuncture Accreditation Board (BAAB), net assets of £80,689 were transferred to the BAcC. As a result, the Council's total reserves increased from £376,760 at the end of 2024 to £430,547 at the end of 2025.

It is therefore important to distinguish between the annual operating result and the overall reserves position. The BAcC spent more than it generated through its normal activities during 2025, but the transfer of BAAB's net assets strengthened the balance sheet and increased the financial resources held by the combined organisation.

Recognising the need to invest in infrastructure and staff capacity, the Board approved a budgeted deficit of £84,229 for 2025. The actual deficit was £26,902, representing a favourable variance of £57,327 against budget, despite additional expenditure during the year associated with necessary CRM system remediation.

Income

Total income, including bank interest, was £1,271,027, compared with £1,224,907 in 2024. This was an increase of £46,120, or approximately 3.8%.

Membership subscriptions continued to be our principal source of income and increased from £1,161,905 in 2024 to £1,192,857 in 2025, an improvement of £30,952. This represents growth of approximately 2.7% and demonstrates the continued importance of maintaining membership numbers, supporting retention and ensuring members understand the value they receive from the BAcC.

Conference income increased from £45,570 to £50,839, an improvement of £5,269, while income from membership publications increased from £9,925 to £13,111, an increase of £3,186.

The accounts also include £3,217 of institutional fee income following the integration of accreditation activities into the BAcC.

Importantly, 2025 represents the first increase in total membership subscription income for 12 years. This reverses a long-term downward trend and is an encouraging indicator of progress in strengthening the Council's core recurring income base.

Importantly, 2025 represents the first increase in total membership subscription income for 12 years.

Treasurer's report

for the year ended 31 December 2025

The income position was therefore generally positive. Membership subscriptions remained resilient, the conference performed more strongly, and the Council began to benefit from the broader income streams associated with the integration of accreditation functions.

Expenditure

The principal reason for the deficit was the increase in expenditure. Administrative expenses rose from £1,192,668 in 2024 to £1,296,638 in 2025, an increase of £103,970, or approximately 8.7%.

There were several significant movements within this total.

Secretarial and administrative costs (mainly comprising staff costs) increased from £511,596 to £548,551, an increase of £36,955. The average number of employees also increased from 16 to 19, reflecting the organisational changes associated with bringing accreditation activity into the BAcC.

IT expenditure increased substantially, from £51,055 in 2024 to £80,742 in 2025, a rise of £29,687. This includes the costs associated with digital systems and the CRM programme. While investment in technology is necessary to improve services, efficiency and organisational resilience, the Governing Board and FRAC will continue to monitor delivery closely to ensure that the intended benefits are achieved and that delays do not lead to further avoidable costs.

Legal and professional charges increased from £17,070 to £42,468, an increase of £25,398. This reflects the higher level of professional, legal and advisory work required during the year. Such expenditure can vary materially depending on the number and complexity of conduct, employment, contractual and governance matters arising.

Public relations expenditure also increased, from £5,071 to £11,760, while conference costs rose from £54,888 to £58,550. Members' professional insurance increased more modestly from £235,184 to £238,759.

These increases were partly offset by savings elsewhere. Staff recruitment and training costs reduced from £10,857 to £1,358, staff travel and subsistence reduced from £4,916 to £2,495, and contributions reduced from £151,226 to £145,194. Governing Board costs also reduced from £22,791 to £21,235, while bank charges fell from £4,296 to £3,337.

The key message is that the deficit did not result from falling income. Income increased during the year, but expenditure grew more quickly, particularly in staffing, IT, and legal and professional support. These areas will therefore require continued scrutiny to ensure that the cost base remains affordable and aligned with. Importantly, 2025 represents the first increase in total membership subscription income for 12 years.

Treasurer's report

for the year ended 31 December 2025

The balance sheet and reserves

At 31 December 2025, the BAcC held cash of £433,364, compared with £338,040 at the end of 2024, an increase of £95,324. Debtors increased from £84,814 to £92,415, while creditors due within one year increased from £51,724 to £101,418.

The increase in creditors is significant and means that the cash balance should not be viewed in isolation. Part of the cash held at the year-end was required to meet existing short-term obligations. Even so, the Council remained in a positive net current asset position of £424,361, compared with £371,130 in 2024.

Total reserves increased by £53,787, from £376,760 to £430,547. This movement comprises the annual deficit of £26,902, offset by the £80,689 transfer of net assets from BAAB following the transfer of its activities, assets and liabilities to the BAcC on 30 November 2025.

The integration of BAAB was an important organisational development. It has strengthened the BAcC's balance sheet and brought education and accreditation responsibilities into a more unified structure. The integration of BAAB was an important organisational development. The transfer was managed successfully, resulting in £80,689 of net assets being transferred to the BAcC, substantially exceeding the initial projection of approximately £50,000, with total reserves equivalent to approximately 31.6% of annual operating costs, compared with approximately 27.6% in 2024.

This strengthened the Council's reserves and provides additional financial resilience as the accreditation functions are brought within a unified organisational structure.

However, the transfer was a one-off increase in reserves and should not be confused with recurring operating income. Our longer-term financial resilience will still depend upon achieving a sustainable balance between annual income and expenditure.

Independent examination and financial assurance

The 2025 accounts were independently examined rather than audited. The independent examiner confirmed that no matters had come to their attention to suggest that accounting records had not been properly maintained, that the accounts did not agree with those records, or that the accounts failed to comply materially with the relevant accounting and reporting requirements. No other matters were identified that needed to be brought to members' attention in order to understand the accounts properly.

The accounts have been prepared under FRS 102, including Section 1A for small entities, and in accordance with the Companies Act 2006.

It is worth noting that an independent examination is narrower in scope than a full audit. Responsibility for the accuracy of the accounts, the maintenance of proper financial records, internal controls and the assessment of going concern continues to rest with the directors.

Treasurer's report

for the year ended 31 December 2025

Looking ahead

Our priorities for the period ahead are clear.

First, we must return the organisation to a sustainable underlying operating position. The increase in income during 2025 is encouraging, but recurring expenditure cannot continue to grow faster than recurring income.

Second, we need to ensure that investment in systems, particularly the CRM, delivers measurable improvements in efficiency, member experience, income collection and management information.

Third, we need to continue strengthening the management of membership receivables and ensure that historic amounts due are actively reviewed and recovered where appropriate.

Fourth, we must maintain appropriate reserves and liquidity while recognising that the BAAB transfer was a one-off event. Reserves provide essential protection against financial shocks, but they should not routinely be used to support an unsustainable operating deficit.

Finally, we will continue seeking proportionate opportunities to diversify income while ensuring that partnerships and commercial activities remain consistent with the BAcC's values, reputation and responsibility to its members and the public.

Conclusion

In summary, 2025 was a year of transition and investment, with encouraging progress in membership subscription income and a significantly better operating result than budgeted.

Income increased by £46,120, supported by stronger subscription, conference and publication income. However, expenditure increased by £103,970, resulting in a deficit after tax for the year of £26,902. The transfer of £80,689 of BAAB net assets strengthened the balance sheet and increased closing reserves to £430,547.

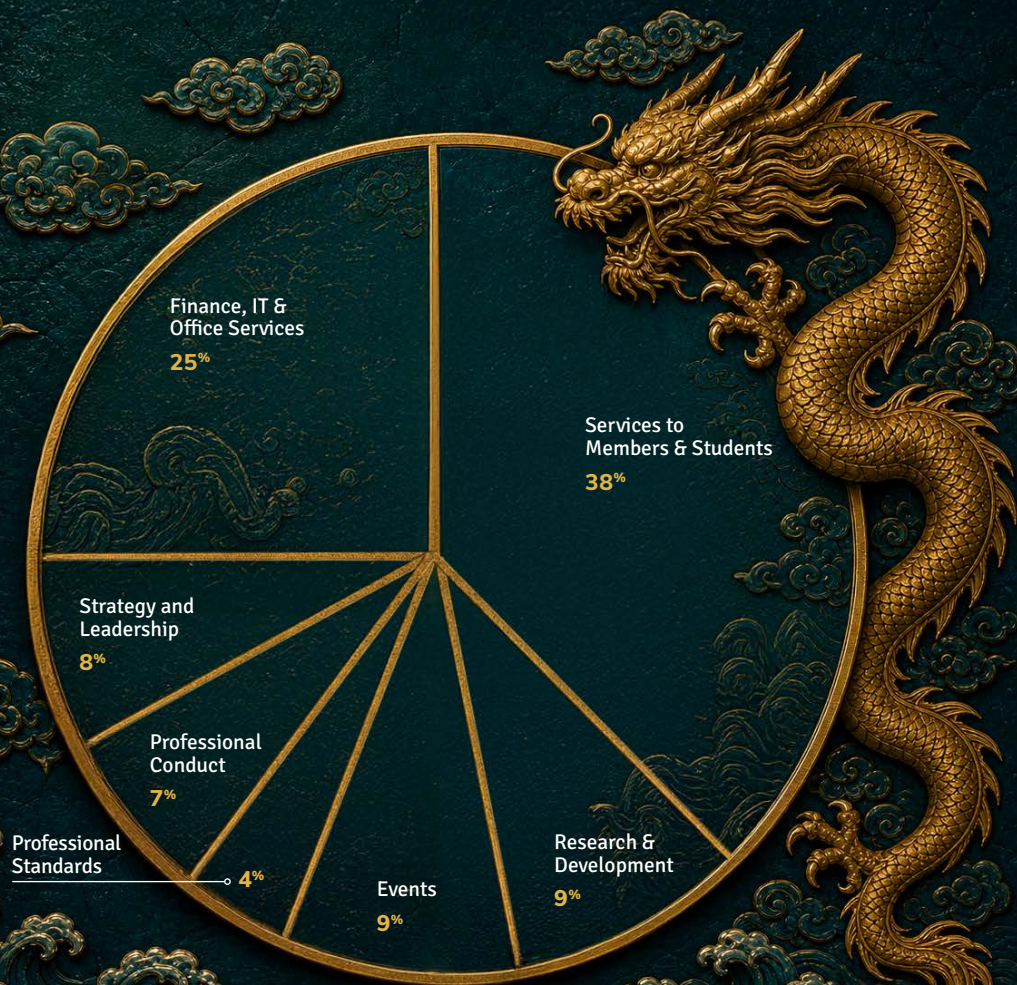


Kalwant Grewal
Lay Treasurer
August 2026

Treasurer's report

for the year ended 31 December 2025

Allocation of funds



Report of the directors

for the year ended 31 December 2025

The directors present their report with the financial statements of the company for the year ended 31 December 2025.

Directors

The directors shown below have held office during the whole of the period from 1 January 2025 to the date of this report.

Ms V S Shaw

A S Todd

Ms F C Moir

Ms C R Martin

Other changes in directors holding office are as follows:

J C Ogbonna – resigned
30 September 2025

A L Longcroft – resigned
22 September 2025

S L Major – resigned
22 September 2025

Ms J E R Shaw – resigned
9 December 2025

A M Chan – appointed
22 September 2025

A G P Van Veen – appointed
22 September 2025

Ms B Farren – appointed
13 April 2026

I McMillan – appointed
16 April 2026 and resigned 2 June 2026

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:

Ms F C Moir

Director

7 July 2026

Independent examiner’s report

to the directors of the British Acupuncture Council

I report to the directors on my examination of the accounts of the company for the year ended 31 December 2025 which are set out on pages 25 to 33.

Responsibilities and basis of report

As the directors of the company 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 company’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 examiners’ 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 that in any material respect:

- 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 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 (FRS102)].

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.

R W P Bowen FCA
Chartered Accountant
H L Barnes
Barclays Bank Chambers
Stratford upon Avon
7 July 2026

Profit and loss account

for the year ended 31 December 2025

	Notes	2025 £	2024 £
Turnover		1,260,024	1,217,400
Administrative expenses		1,296,638	1,192,668
		(36,614)	24,732
Other operating income		4,208	201
Operating (deficit)/surplus	4	(32,406)	24,933
Interest receivable and similar income		6,795	7,306
(Deficit) surplus before taxation		(25,611)	32,239
Tax on (deficit)/surplus		1,291	1,388
(Deficit) surplus for the financial year		(26,902)	30,851

Balance sheet

for the year ended 31 December 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	5	6,186	5,630
Current assets			
Debtors	6	92,415	84,814
Cash at bank and in hand		433,364	338,040
		525,779	422,854
Creditors			
Amounts falling due within one year	7	101,418	51,724
Net current assets		424,361	371,130
Total assets less current liabilities		430,547	376,760
Reserves			
Income and expenditure account		430,547	376,760
		430,547	376,760

Balance sheet

for the year ended 31 December 2025

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.

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 7 July 2026 and were signed on its behalf by:


Ms F C Moir
Director


Ms C R Martin
Director

Statement of changes in equity

for the year ended 31 December 2025

	Notes	Retained earnings £	Total equity £
Balance at 1 January 2024		345,909	345,909
Changes in equity		30,851	30,851
Surplus for the year			
Total comprehensive income		30,851	30,851
Balance at 31 December 2024		376,760	376,760
Changes in equity			
Deficit for the year		(26,902)	(26,902)
Other comprehensive income		80,689	80,689
Total comprehensive income		53,787	53,787
Balance at 31 December 2025		430,547	430,547

Notes to the financial statements

for the year ended 31 December 2025

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 2025

3 EMPLOYEES AND DIRECTORS

The average number of employees during the year was 15 (2024 - 12).

4 OPERATING (DEFICIT)/SURPLUS

The operating deficit (2024 - operating surplus) is stated after charging:

	2025 £	2024 £
Depreciation - owned assets	3,191	5,003

5 TANGIBLE FIXED ASSETS

	Office furniture, fittings and equipment £	Computers and accessories £	Totals £
Cost			
At 1 January 2025	2,003	24,589	26,592
Additions	912	2,835	3,747
At 31 December 2025	2,915	27,424	30,339
Depreciation			
At 1 January 2025	1,032	19,930	20,962
Charge for year	463	2,728	3,191
At 31 December 2025	1,495	22,658	24,153
Net book value			
At 31 December 2025	1,420	4,766	6,186
At 31 December 2024	971	4,659	5,630

Notes to the financial statements

for the year ended 31 December 2025

6 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	92,415	84,814

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	45,166	17,676
Taxation and social security	1,291	1,388
Other creditors	54,961	32,660
	101,418	51,724

8 OTHER COMPREHENSIVE INCOME

On 30 November 2025, British Acupuncture Accreditation Board transferred its assets and liabilities to The British Acupuncture Council. The net assets transferred were £80,689.

Notes to the financial statements

for the year ended 31 December 2025

	2025 £	2024 £
Turnover		
Subscriptions	1,192,857	1,161,905
Conference income	50,839	45,570
Sales of membership publications	13,111	9,925
Institutional fees	3,217	–
	1,260,024	1,217,400
Other income		
Sundry income	4,208	201
Bank interest received	6,795	7,306
	11,003	7,507
	1,271,027	1,224,907

Detailed income and expenditure account

for the year ended 31 December 2025

	2025 £	2024 £
Expenditure		
Office rent and rates	12,536	–
Office insurance	12,211	9,572
Other office costs	6,392	7,148
Secretarial and administrative costs	548,551	511,596
Pension costs	15,898	14,128
Telephone	21,974	20,509
Printing, postage, stationery and advertising	24,083	24,417
IT costs	80,742	51,055
Staff travelling and subsistence	2,495	4,916
Staff recruitment and training	1,358	10,857
Members' professional insurance	238,759	235,184
Conference expenses	58,550	54,888
Contributions	145,194	151,226
Accountancy	9,600	8,400
Miscellaneous expenses	352	201
Governing Board – attendance, travelling and subsistence	21,235	22,791
Committee: Subcommittee – attendance, travelling and subsistence	27,085	25,334
Committee: Regional groups expenses	1,833	1,325
Subscriptions	2,564	1,910
Public relations costs	11,760	5,071
Legal and professional charges	42,468	17,070
Website and database project	4,470	5,772
Depreciation and loss on disposal	3,191	5,002
	1,293,301	1,188,372
Brought forward	(22,274)	36,535
Finance costs		
Bank charges	3,337	4,296
Net surplus	(25,611)	32,239

British Acupuncture Council

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www.acupuncture.org.uk



professional
standards
authority

accredited register

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