

Company registration number 01326920 (England and Wales)

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

COMPANY INFORMATION

Directors	C Vaculik (Chair) Dr C Sibbett M Wood (Vice-Chair) C Stevens F Norouzi S Challenger S Warah J Mckoy-Lewens Dr S Hackett M King	(Appointed 21 June 2025) (Appointed 21 June 2025)
Company number	01326920	
Registered office	24-27 White Lion Street Islington London N1 9PD	
Accountants	Higgisons Higgison House 381-383 City Road London EC1V 1NW	
Business address	24-27 White Lion Street Islington London N1 9PD	

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

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BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The directors present their annual report and financial statements for the year ended 31 December 2025.

Principal activities

The company is a non-profit making organisation and exists to promote the profession of art therapy. Its principal activities continued to be the provision of information, training and other services to members of the members of the association and to the general public.

Activities and review

The British Association of Art Therapists is the professional body for art therapy in the UK. We work to raise professional standards of arts therapists / art psychotherapists, support our members in their professional work, and promote a better understanding of the benefits that art therapy can play in promoting wellbeing and good mental health. Full members are regulated by the Health and Care Professions Council (HCPC) and are recognised as Allied Health Professionals in the NHS. To qualify and practice as an art therapist / art psychotherapist, our members must successful complete an accredited post graduate qualification.

Company objects

The objects stated in our Articles of Association are:

within the fields of art therapy and other creative activities as forms of therapy; the advancement of mental and physical health; and the advancement of education, particularly but not exclusively by:

- being the 'learned society' for UK art therapy in all aspects of knowledge enhancement and advancement
- maintaining a professional network of therapists operating in these fields
- supporting training and research in the relevant fields
- supporting best practice and professional conduct
- raising public and professional awareness and understanding of the relevant fields
- and the promotion and protection of its members' interests and the provision of such services for its members' benefit as the Council may decide from time to time.

Our Vision

Our vision is for a society where the arts and arts therapies are recognised as an essential and integral part of supporting and improving peoples' wellbeing and mental health. A society where art therapy / art psychotherapy is accessible and widely available in health and social care, educational and other settings, to help people to achieve good mental health and reach their full potential.

Our mission

We help unlock the transformative power of art and imagination to change lives. At the British Association of Art Therapists, we champion and nurture our professional community and empower art therapists and support their community.

Our mission is to ensure that people from all backgrounds can train and develop the skills to become registered art therapists / art psychotherapists. We support our members throughout their professional lives so that they can achieve the highest professional standards and reach their full potential as clinicians.

We will work to ensure that everyone across the United Kingdom understands the value of art therapy within our society, the evidence that it works and what it can offer people; so, policy makers, commissioners and service providers include art therapy in their planning and enable service users to access art therapy as their therapy of choice.

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Our strategic aims 2022 – 2027

There are five main overarching high-level strategic themes contained in our strategic plan that describe what we are looking to achieve in the period 2022 to 2027:

- Support, engage, understand, and reflect the views of our members.
- Promote and champion equality, diversity, and inclusion within the profession and within our professional networks.
- Ensure the efficacy of what art therapists / art psychotherapists do is understood, and drive research and innovation, and its dissemination.
- Be the clear and respected voice of the art therapy profession and develop opportunities for our members.
- Ensure the organisation and profession is well governed, inclusive, and sustainable.

Our members

Full Members are all qualified Art Therapists / Art Psychotherapists. The terms Art Therapist and Art Psychotherapist are titles protected by law and professionals must be registered by the Health and Care Professions Council (HCPC) to use them. Others interested in art therapy can join as Associate Members, while those on HCPC recognised art therapy training courses can join as Trainee Members.

By the end of 2025 there were 3155 members. By the end of 2025 we had 2,435 Full Members, 502 Trainee Members and 198 Associate Members. We continued our steady year-on-year growth of Full Members now standing at around 80% of all HCPC registered art therapists / art psychotherapists in the UK.

Supporting our members

Members of the association can access a range of services and support, including:

- Networking for members and like-minded people with a passion for art therapy, and opportunities for members to become involved with helping to develop the profession.
- The members' area of our website, which offers a wealth of resources, documents, and guides for professionals and trainees.
- A comprehensive range of Continuing Professional Development (CPD) courses specifically aimed at art therapists, at discounted rates.
- Free CPD evening workshops throughout the year, plus free access to the annual lecture at the AGM.
- A library of free CPD resources to help support members' professional work.
- Full members have access to a CPD platform that allows them to record and update their CPD regularly, in a format that matches the requirement of the HCPC audit.
- All members can join a regional group and full and trainee members can join any of the Special Interest Groups, which provide opportunities to network and engage with colleagues within the forum and attend free art therapy events and meetings that count as CPD.
- Free access to all International Journal of Art Therapy articles and the journals of our partner professional bodies in the USA and Canada.
- Free access to our magazine, InSight, including member-only articles about the art therapy profession and our work.
- Regular bulletins with all the latest art therapy news and updates.
- Various discounts on insurance, books, and other items relevant to art therapy.

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Highlights of 2025

1. Public affairs activity to better promote art therapy

In September we launched the first of our new “This is Art Therapy” campaigns, starting with a focus on art therapy in hospices and end of life care. The campaign reached nearly 20,000 accounts on social media, and included high profile leaders, service user stories and real-life examples of how art therapists are working in this space.

We continued to develop our public affairs and advocacy work. We maintained our active membership of the Allied Health Professions Federation and continued to build our links with colleagues in the NHS, Health Education England, improve the links with NHS in Scotland, Wales and Northern Ireland, and colleagues at the British Association of Drama Therapists and British Association for Music Therapy.

We were active members of the NHS Psychological Professions Workforce Stakeholder Group, enabling the association to engage in the wider debate about the role of art therapy / art psychotherapy in the NHS. Throughout the year we also maintained a comprehensive social media presence across a range of platforms, including Twitter, Facebook, and Instagram. Further afield we maintained our links with art therapy professional bodies in the USA, Canada, Australia New Zealand, and the Pacific.

2. Annual conference 2025

We held our in-person conference at the Wellcome Collection, London, this time on the theme of collaboration. One hundred and fifty delegates in the packed auditorium were joined by seventy online delegates to hear a range of speakers including the internationally renowned artist, Claudy Jongstra.

3. Art Therapist Awards 2025

Our Art Therapist Awards judging panel faced a tough decision among outstanding nominees this year. The judging panel was joined by Sonia Kumar, Member of Parliament for Dudley in the West Midlands. The panel recognised Cath Wakeman OBE (Innovation award) and Lillian Shipton and Heather Di Marco (Inclusive and anti-oppressive practice award). Congratulations to them and the nominees Adam Levene, Mariana Loewy and Susan Young.

Earlier in the year, Eileen McCourt was awarded our Lifetime Achievement Award for her remarkable contribution to art therapy in Northern Ireland. Congratulations to Eileen who has made an enormous impact in a remarkable 40-year career.

4. Jason Wilsher-Mills: our first ever ambassador

We were thrilled to welcome celebrated artist Jason Wilsher-Mills MBE as our first-ever ambassador. Jason will help us reach more people with the message of what art therapy is and how it changes lives.

5. Developing art, drama, and music therapy for the future

The year saw the completion of the NHS England-funded commission to develop art, drama, and music therapy for the future – a creative collaboration between BAAT, the British Association for Music Therapy (BAMT) and the British Association of Dramatherapists. It was a considerable project with £358,000 of funding from NHS England. This generous funding enabled us to produce a series of stunning videos celebrating art, drama and music therapy in action, showcasing the breadth and depth of practice across the UK. The funding also enabled the production of two key publications that will shape our profession for years to come: the core curriculum for art therapy and the Clinical Career Development Framework, co-developed with our partner associations for drama and music therapy.

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

6. Supporting members

We continue to work to expand and develop our membership services for our membership.

We expanded our CPD offer during the year, with the introduction of masterclasses and the development of online self-study modules launched early in 2026. Member can access our free CPD programme. In 2025 the sessions covered perfecting Find an Art Therapist profiles, working in higher education, and learning more about the Community for AHP Research (CAHPR).

The Find an Art Therapist function now has over 700 members listed. This has become an increasingly used and valued service included in our membership offer for full members in private practice looking to promote their services to the public and other therapists.

Our Special Interest and Regional Groups continued to grow and develop. They form an important part of the Association, enabling members to meet and network in a geographical region or around a clinical or sector interest. The associated online forums are steadily increasing in use and the online calendar for members events provides coordinators a place to advertise the amazing array of meeting and networking opportunities that the groups provide.

To support our members articulate the value of art therapy to commissioners, policy makers and the public we continued to develop our evidence pages. These now cover: psychosis, self-harm, cancer, primary schools, and end-of-life care. Each page has a range of material that members can use in their discussions about the value of the work that they do.

We produced our regular member electronic Bulletin, emailed to all members to help keep them up to date with the Association's activities, key developments in the profession, training courses, online resources, and job opportunities.

We produced four editions of Insight, our member magazine, and four editions of the International Journal of Art Therapy. The Journal continued its growth and standing as a preeminent peer reviewed academic journal for art therapy.

Every month we responded to hundreds of members queries on a range of professional and clinical topics to support them in their work.

To support the awareness and development of research into art therapy we provided regular research drop-in sessions for members and produced a regular digest of new research projects and publications.

Equality and diversity

We acknowledge that structural racism and all forms of discrimination have had an enormous impact across our society and that there is much that needs to be done to ensure our art therapy community is truly representative of our wider community. As part of our commitment to creating a more diverse and inclusive culture, we are committed to taking action and ensure we deliver on our commitment in our Equality Equity Diversity and Inclusion Strategy and Policy.

Climate crisis and environmental impact

We continue to review our carbon footprint to see how we can reduce the Association's impact on the environment and continue to work with members to raise awareness and understanding of the climate crisis and how art therapy might respond. We are signatories to the Allied Health Profession Federation's "Charter on Climate Action and Sustainability" and are one of the founding members of the Climate Minds Coalition, a group of psychological professional bodies interested in collaborating around issues surrounding the climate emergency.

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

C Vaculik (Chair)	
Dr C Sibbett	
M Wood (Vice-Chair)	
C Stevens	
F Norouzi	
L Montoya De La Cruz	(Resigned 5 February 2026)
S Challenger	
S Braiden	(Resigned 21 June 2025)
S Warah	
J Collier	(Resigned 21 June 2025)
J Mckoy-Lewens	
Dr S Hackett	(Appointed 21 June 2025)
M King	(Appointed 21 June 2025)

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



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C Vaculik (Chair)

Director

Date: 25/03/2026

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

The directors are responsible for preparing the annual report 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). 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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.

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

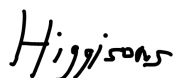
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of British Association of Art Therapists Limited for the year ended 31 December 2025 set out on pages 8 to 14 from the company's accounting records and from information 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 at <https://www.icaew.com/regulation>.

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

It is your duty to ensure that British Association of Art Therapists Limited 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 surplus of British Association of Art Therapists Limited. You consider that British Association of Art Therapists Limited 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 British Association of Art Therapists Limited. 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.



Higgisons

Chartered Accountants

25 March 2026
.....

Higgison House
381-383 City Road
London
EC1V 1NW

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Income	837,183	874,648
Administrative expenses	(819,818)	(845,535)
Other operating income	10,884	8,889
	<hr/>	<hr/>
Operating surplus	28,249	38,002
Interest receivable and similar income	1,839	2,077
	<hr/>	<hr/>
Surplus before taxation	30,088	40,079
Tax on surplus	(349)	(452)
	<hr/>	<hr/>
Surplus for the financial year	29,739	39,627
	<hr/> <hr/>	<hr/> <hr/>

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	4		27,783		42,378
Current assets					
Debtors	5	25,437		28,224	
Cash at bank and in hand		301,872		304,178	
		<u>327,309</u>		<u>332,402</u>	
Creditors: amounts falling due within one year	6	<u>(86,277)</u>		<u>(135,704)</u>	
Net current assets			<u>241,032</u>		<u>196,698</u>
Net assets			<u>268,815</u>		<u>239,076</u>
Reserves					
Income and expenditure account			<u>268,815</u>		<u>239,076</u>
Total members' funds			<u>268,815</u>		<u>239,076</u>

For the financial year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These 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 14/03/2026 and are signed on its behalf by:



C Vaculik (Chair)

Director

Company registration number 01326920 (England and Wales)

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Company information

British Association of Art Therapists Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 24-27 White Lion Street, Islington, London, N1 9PD.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	25% on reducing balance
Fixtures, fittings and equipment	25% on reducing balance
Website Development	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.5 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Trade debtors, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment.

Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.7 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Employees

The average monthly number of full time equivalent staff employed by the company during the year was:

	2025 Number	2024 Number
Total	8	8

4 Tangible fixed assets

	Plant and machinery £	Fixtures, fittings and equipment £	Website Development £	Total £
Cost				
At 1 January 2025 and 31 December 2025	53,744	7,178	77,176	138,098
Depreciation and impairment				
At 1 January 2025	53,647	6,572	35,501	95,720
Depreciation charged in the year	97	606	13,892	14,595
At 31 December 2025	53,744	7,178	49,393	110,315
Carrying amount				
At 31 December 2025	-	-	27,783	27,783
At 31 December 2024	97	606	41,675	42,378

5 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	14,232	10,637
Other debtors	11,205	17,587
	25,437	28,224

6 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,109	10,557
Corporation tax	349	395
Other creditors	84,819	124,752
	86,277	135,704

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7 Members' liability

The company is limited by guarantee and does not have a share capital. Every member of the Association undertakes to contribute to the assets of the Association, in the event of the same being wound up while he is a member, or within one year after he ceases to be a member, for payment of the debts and liabilities of the Association contracted before he ceases to be a member. Such amount as may be required, will not exceed five pounds.

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	£	2025 £	£	2024 £
Income				
Membership subscriptions		406,672		375,356
Courses		218,313		248,948
Accredited courses		24,770		36,285
Advertising revenue		2,000		4,200
Conferences		33,462		27,805
Grant income		149,167		179,167
Other income		2,799		2,887
		<u>837,183</u>		<u>874,648</u>
Other operating income				
Royalties receivable		10,884		8,889
Administrative expenses		<u>(819,818)</u>		<u>(845,535)</u>
Operating surplus		28,249		38,002
Investment revenues				
Bank interest received	1,839		2,077	
		<u>1,839</u>		<u>2,077</u>
Surplus before taxation		<u><u>30,088</u></u>		<u><u>40,079</u></u>

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
Administrative expenses		
Wages and salaries	364,836	360,660
Staff recruitment costs	1,793	3,060
Staff pension costs defined contribution	17,591	13,302
Rent, rates, service charges and insurance	33,039	30,765
IJAT (Formerly Inscope)	19,890	18,960
InSight (Formerly Newsbriefing)	275	4,162
Computer and website costs	46,049	62,319
Travelling expenses	983	1,277
IJAT Board expenses	7,000	4,000
Council expenses	13,866	5,235
Public affairs support	-	2,490
Special interest and regional groups	20,625	15,796
Project expenses	131,508	170,845
Training course expenses	99,664	98,854
Consultancy Fee	4,335	2,775
Legal and professional fees	16,826	2,733
Accountancy	3,634	3,634
Bank charges	7,384	7,218
Printing and stationery	3,049	2,039
AGM and annual report expenses	4,602	4,691
Advertising	1,180	1,026
Telecommunications	574	590
Sundry expenses	1,700	2,416
Subscriptions to other organisations	4,820	9,996
Depreciation	14,595	16,692
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	819,818	845,535
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