

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 2023

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

COMPANY INFORMATION

Directors	C-L Vaculik (Chair) Dr C Sibbett (Vice-Chair) S Cowx M Wood C Stevens F Norouzi L De La Cruz S Challenger S Braiden Simi Warah (Appointed 23 June 2023) Jessica Collier (Appointed 23 June 2023)
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 2023

The directors present their annual report and financial statements for the year ended 31 December 2023.

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 (BAAT) is the national 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 2023

Our strategic aims 2024 – 2028

There are five main overarching high-level strategic themes contained in our 5-year strategic plan that describe what we are looking to achieve in the next five years:

- 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 2023 there were circa 2950 members, over 100 more members compared to the end of 2022. This included over 2,200 full members, almost 500 trainee members and over 250 associate members.

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.
- Access to a Rewards Scheme offering cashback and discounts at major retailers.
- 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 2023

During the year we delivered 22 on-line CPD courses, a level 6 supervision course and eight introduction and foundation courses in art therapy courses for people interested in joining the profession. In addition, we delivered two of our ARTiculate trainings, for staff working in education and social care.

In November we successfully held our annual conference “Art Therapy and the Climate Crisis”. The day contained a full programme of presentations and discussions to enable members think about the effect the climate crisis is having on them and their work and how art therapy can help meet the challenge of the climate crisis.

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 three editions of Insight, our member magazine and four editions of the quarterly International Journal of Art Therapy. The Journal continued its extraordinary growth and standing as a peer reviewed academic journal.

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.

The year saw the continuation development of our operational capacity to improve our member services and better promote the profession. The improvements to our governance continued with the adoption of new Articles of Association at the AGM.

The website, including the member zone, continued to develop. This included improvement to the public facing “find an art therapist” search function, and improved functionality of the online forums for members. This has helped improved our on-line presence to promote art therapy to the wider world and improve members' experience.

Promoting art therapy

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 BAAT 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.

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. We also created Actions for change to diversify our journal.

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 2023

Directors

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

C-L Vaculik (Chair)	
Dr C Sibbett (Vice-Chair)	
E Inman (Company Secretary)	(Resigned 23 June 2023)
C Boyd	(Resigned 24 June 2023)
S Cowx	
M Leonard	(Resigned 23 June 2023)
M Wood	
C Stevens	
F Norouzi	
L De La Cruz	
S Challenger	
S Braiden	
Simi Warah	(Appointed 23 June 2023)
Jessica Collier	(Appointed 23 June 2023)

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

.....
C-L Vaculik (Chair)

Director

Date:

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2023

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;
- 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 2023 set out on pages 7 to 13 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 dated 8 July 2015. 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 deficit 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

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Chartered Accountants

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 2023

	2023	2022
	£	£
Income	604,266	680,663
Administrative expenses	(639,492)	(702,083)
Other operating income	8,655	7,845
	<hr/>	<hr/>
Operating deficit	(26,571)	(13,575)
Interest receivable and similar income	1,458	299
	<hr/>	<hr/>
Deficit before taxation	(25,113)	(13,276)
Tax on deficit	(277)	(3)
	<hr/>	<hr/>
Deficit for the financial year	(25,390)	(13,279)
	<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 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	4		59,071		79,474
Current assets					
Debtors	5	18,419		29,190	
Cash at bank and in hand		167,378		193,704	
		<u>185,797</u>		<u>222,894</u>	
Creditors: amounts falling due within one year	6	<u>(45,419)</u>		<u>(77,529)</u>	
Net current assets			<u>140,378</u>		<u>145,365</u>
Net assets			<u>199,449</u>		<u>224,839</u>
Reserves					
Income and expenditure account			<u>199,449</u>		<u>224,839</u>
Members' funds			<u>199,449</u>		<u>224,839</u>

For the financial year ended 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

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.

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 and are signed on its behalf by:

.....
C-L Vaculik (Chair)
Director

Company Registration No. 01326920

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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
Computer equipment and software	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 2023

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 2023

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 2023

3 Employees

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

	2023 Number	2022 Number
Total	7	8

4 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 January 2023	137,868
Additions	230
At 31 December 2023	138,098
Depreciation and impairment	
At 1 January 2023	58,393
Depreciation charged in the year	20,634
At 31 December 2023	79,027
Carrying amount	
At 31 December 2023	59,071
At 31 December 2022	79,474

5 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Service charges due	7,073	21,326
Other debtors	11,346	7,864
	18,419	29,190

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	21,752	22,105
Taxation and social security	11,382	8,761
Other creditors	12,285	46,663
	<u>45,419</u>	<u>77,529</u>

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 2023

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	£	2023 £	£	2022 £
Income				
Membership subscriptions		330,369		308,144
Promotional materials		53		116
Courses		206,550		203,007
Accredited courses		40,122		51,263
Advertising revenue		7,300		6,950
Conferences		14,882		21,536
Private practitioner and supervisors		3,450		2,110
Grant income		-		85,000
Other income		1,540		2,537
		<u>604,266</u>		<u>680,663</u>
Other operating income				
Royalties receivable		8,655		7,845
Administrative expenses		<u>(639,492)</u>		<u>(702,083)</u>
Operating deficit		(26,571)		(13,575)
Investment revenues				
Bank interest received	1,458		299	
		<u>1,458</u>		<u>299</u>
Deficit before taxation		<u>(25,113)</u>		<u>(13,276)</u>

BRITISH ASSOCIATION OF ART THERAPISTS LIMITED

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
Administrative expenses		
Wages and salaries	352,869	370,279
Staff recruitment costs	649	1,347
Staff pension costs defined contribution	6,980	7,170
Rent, rates, service charges and insurance	26,489	28,877
Inscape	20,123	19,890
Newsbriefing	8,505	5,598
Computer and website costs	34,701	91,565
Travelling expenses	1,257	928
IJAT Board expenses	4,310	4,115
Council expenses	2,809	2,720
Special interest and regional groups	16,611	12,948
Social media and communication support expenses	6,718	25,080
Project expenses	35,442	20,010
Training course expenses	65,205	74,316
Consultancy Fee	3,125	-
Legal and professional fees	2,395	2,375
Accountancy	3,313	3,300
Bank charges	6,195	7,087
Printing and stationery	2,124	2,849
AGM and annual report expenses	4,876	8,369
Advertising	1,327	624
Telecommunications	631	2,004
Sundry expenses	2,824	1,070
Subscriptions to other organisations	9,380	8,797
Depreciation	20,634	765
	<hr/>	<hr/>
	639,492	702,083
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