

BRITISH ASSOCIATION OF HAND THERAPISTS LIMITED

England & Wales · Charity number 1057831

Details

Other names B A H T

Status Registered

Legal form Charitable company

Company number [03191955](#)

Registered 1996-08-30

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: The objects for which the Association is established are, for the public benefit: 1. to advance and promote the study and general knowledge of hand therapy to members of the public and professionals involved in the management of the upper limb by encouraging equality and high standards of assessment and rehabilitation of the upper limb nationally and internationally; 2. to support sharing of information, including research activity, in order to promote high standards of care in the assessment and rehabilitation of the upper limb. (together, the 'Objects'). In furtherance of the Objects (but not otherwise) the Association may (without limitation): ? promote interdisciplinary cooperation and education between medical professionals involved in the treatment of the upper limb; ? promote and encourage participation in continuing education for those involved in the assessment and rehabilitation of the upper limb, including through conferences, study days and other educational courses; ? provide guidance, funding opportunities, and expert assistance to participate in research at local, national and international levels; ? provide a forum for discussion of matters relevant to the treatment of upper limb; ? disseminate information relating to assessment and rehabilitation of the upper limb through the Association website, conferences, courses; ? and by appropriate means cooperate with other professional groups whose purposes are compatible with those of the Association including, but not limited to, the Chartered Society of Physiotherapists (CSP), The Royal College of Occupational Therapists (RCOT), The British Society of Surgery of the Hand (BSSH), in relation to matters pertaining to the Objects.

Activities: To support continuing education and research within hand therapy amongst physiotherapy and occupational therapy members.

Classification

- **How:** Makes Grants To Individuals, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-01	£160,367	£190,937	-	-
2024-04-01	£159,070	£177,899	-	-
2023-04-01	£154,767	£149,422	-	-
2022-04-01	£99,899	£116,531	-	-
2021-04-01	£80,435	£81,283	-	-

Trustees

Name	Role	Appointed
Anne Mary Alexander		2025-11-03
Cate Allen		2022-11-21
Catherine Rolls		2025-11-03
Connor Luke Moran		2025-11-03
EMMA CHARLOTTE LEATHER		2022-09-01
Fiona Powell		2021-10-01
Janey Milligan		2022-11-21
Laura Jane Cooper		2022-11-21
Leanne Topcuoglu		2016-10-14
Meryl Elizabeth Glover		2025-11-03
Miriam Parkinson		2020-01-01
Sophie Lalor		2022-11-21
Susan Dargie		2022-11-21
linda cornish		2021-11-01

BRITISH ASSOCIATION OF HAND THERAPISTS LIMITED

England & Wales - Charity number 1057831

Accounts

REGISTERED COMPANY NUMBER: 03191955 (England and Wales)
REGISTERED CHARITY NUMBER: 1057831

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**BRITISH ASSOCIATION OF HAND THERAPISTS
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FOR THE YEAR ENDED 31 MARCH 2025**

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**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Board presents the Report of the Trustees and financial statements of the British Association of Hand Therapists Limited (BAHT) for the year ending 31st March 2025 in accordance with the Charities Act 2011. The statements appear in the format required by the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and comply with the Companies Act 2006. The governing document is the Articles of Association of the Company and members of the Board of Trustees are Directors of the company.

STRUCTURE GOVERNANCE AND MANAGEMENT

Director and Trustees

The British Association of Hand Therapists was formed in February 1984 and in 1996 it became a charitable company limited by guarantee. It celebrated 40 years in 2024.

All Directors of the company are also Trustees of the charity, and there are no other Directors. The number of Trustees is not subject to a maximum number but should be no less than three. Trustees serve for a term of three years and may be appointed to serve for a further term of two years. Appointment is by election at the Annual General Meeting, which takes place virtually in November each year. All Trustees are members of BAHT, and all BAHT full members are eligible to join the board by invitation, self-referral or nomination. The Chair and officers are appointed by the Trustees from among their number. The Board convenes a minimum of six times each year. The board reserves the power to appoint additional Directors as it considers fit to do so over the year.

All Trustees are unpaid volunteers, and may claim reasonable out of pocket expenses only. Trustees give freely of their time to ensure the smooth running of the association. The Board of Trustees is responsible for the governance of BAHT and set the Strategic Direction for the Charity. Trustees are expected to declare any potential conflict of interest, financial or otherwise at any Board meeting and may be required to withdraw from relevant proceedings. This has not occurred during the year.

The board has established three Subcommittees who advise and support the Executive Committee. They are the Education Subcommittee (ESC), the Clinical Evidence Committee (CEC), and the Global Partnership Committee (GPC). The plan is that the chair of each committee will become a Director on the Executive Committee at the AGM to facilitate good communication and shared decision making.

The Subcommittees' minutes are shared with the Executive committee and the board meets with each Subcommittee at least annually. Members are elected to the Subcommittees ESC, CEC and GPC at the Annual General Meeting of the association and have relevant skills in education, and research. The Subcommittees have their own aims and objectives which link directly with BAHT's Strategic Plan. We are grateful to them for all the hard work that they put into the association.

In early 2025 we aimed to set up a group to address EDBI issues. The request for members to join went out in e-bulletins. We started to address this via information on our website with links to useful organisations.

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**REPORT OF THE TRUSTEES
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On appointment each Trustee signs a declaration including a disclosure statement, as well as a HMRC 'Fit and Proper Persons' form. They are given a Trustee Handbook that includes the Articles of Association, policies and procedures. It also contains the roles and responsibilities of the Directors and a copy of Charity Commission leaflet CC3. Each Trustee role has a job description clearly outlining responsibilities.

New Trustees are introduced to the workings of the Board on their first meeting and given a period of time to settle into the workings of the Board prior to taking on responsibilities as Directors. Trustees are co-opted as Directors for up to a year prior to being voted onto the board in order that they can understand the workings of the Board and feel comfortable taking on responsibilities.

The board has taken out indemnity insurance via Marsh Commercial Insurance which covers Trustees.

Management and Staffing

The Board appoints a Chair, Vice Chair, Director of Administration and Membership and Director of Finance from within the Board of Trustees. The titles for Chair and Vice Chair will be proposed to change to President and President-Elect in the next financial year. The Board has produced a strategic plan, which directs the activities of the association and the Board. The strategic plan includes the following sections: financial, committees, staffing, membership, education, conference, research, journal, professional links, regional groups and lastly communication and media.

The Education Subcommittee, Clinical Evidence Committee and Global Partnership Subcommittee elect their own Chair who is responsible for directing their activities. Their activities are directed by the strategic plan, and they are answerable to the Board of Trustees.

The Board have appointed the Dennis and Turnbull, chartered accountants, to administer BAHT'S day-to-day accounts. This ensures transparency on all account bookkeeping. Their work is monitored and scrutinised by the Director of Finance.

The association funds are controlled and monitored to ensure that capital is maintained. The association has an agreed annual budget. Expenditure is monitored closely to ensure value for money and the Director of Finance makes a report at every Trustees meeting. Funds are reviewed annually with the bank.

In order to ensure security of funds, protocols and procedures are in place to ensure accountability of funds and the Director of Finance monitors these. The year-end financial statements are subjected to an annual independent examination.

The Board also employs an administrative assistant to deal with membership enquiries, the membership database and assist the Directors as required. The administrative assistant also assists the ESC with its administration. The administrative assistant works from home and Health and Safety checks have been made on the workplace. There is a clear reporting mechanism and an appraisal system in place.

Membership of BAHT

Full members of BAHT are either physiotherapists or occupational therapists who are Health and Care Professionals Council (HCPC) registered. They have full voting rights.

Full members are entitled to discounted course rates, will have access to the quarterly Hand Therapy Journal (which will be electronic only after 2025) and can access the application process to become an Accredited Hand Therapist. They can also apply for bursaries and research grants after a specified period of continuous membership according to the type of grant being applied for. Full members are also automatically affiliated to the European Federation of Societies and International Federations of Societies for Hand Therapy.

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New members can join at any point during the membership year (1st February to 31st January); they receive electronic access to previous issues of the journal as well as the voting rights/entitlements relevant to their membership level. Members joining more than halfway through the membership year (on or after 1st September) will be entitled to pro rata membership. As above, new full members will not be able to apply for bursaries or research grants until after a specified period of continuous membership.

As of 31st March 2025, the membership numbers were as follows: 177 physiotherapists (2024 - 238) and 283 occupational therapists (2024 - 373). Total 460 active members (2024 - 611).

Overseas members of BAHT are therapists living outside the United Kingdom. They have no voting rights, but they receive an electronic copy of the journal and are entitled to discounted course rates. On 31st March 2025 there were 18 overseas members (2024 - 29).

Associate members have no voting rights; they receive an electronic copy of the journal and are entitled to discounted course rates. On 31st March 2025 there were 5 associate members (2024 - 5).

Student members (new to 2025) will have no voting rights; they will receive an electronic copy of the journal and will be entitled to discounted course rates. On 31st March 2025 there was 1 student member.

All members will have access to the 'members only' sections of the BAHT website which contain professional resources. All members will be able use the hand therapy forum for networking and information sharing, be able to access any regional group meetings, receive regular communication from BAHT via the ebulletin, record their hand therapy specific CPD, provide their professional contact details for the 'find a hand therapist' section (available to members of the public) and get discounts on hand therapy job advertisements via the ebulletin.

An additional membership benefit for the year 2025-2026 is free access to the 'Handy Evidence' website. This is a database of critically appraised research articles relevant to hand therapists and usually at a cost of approx. £45. This is due to be discussed annually as it may not remain free for BAHT.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
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OBJECTIVES AND ACTIVITIES

Objectives and aims

BAHT's charitable objectives are to:

- To advance and promote the study and general knowledge of the treatment of the hand and:
- To publicise and promote understanding and information in order to ensure high standards of care and research in this field.

To achieve these objectives the charity aims to:

Offer educational opportunities to members to improve their knowledge of the treatment of the hand. This includes maintaining a structured system or programme of study enabling members to achieve the title Accredited Hand Therapist, publishing a peer reviewed quarterly journal, offering educational bursaries to members and an annual conference; and the association offers research bursaries, publishes research papers in a peer reviewed quarterly journal and encourages members to present free papers and posters at the annual conference.

The strategic plan was developed in 2003 to address these needs in a structured way. It was thoroughly reviewed by the Board of Directors during early 2018, taking account of experiences over the last three years. The most recent plan was raised at the AGM on 21st November 2022 disseminating the future ambitions of the charity. This can be viewed on the association website: www.hand-therapy.co.uk. The strategic plan for 2024-2029 has been reviewed and was shared with members at the 2024 AGM.

Sustaining Viability

The board has ensured that new members have been voted on to the committee. It continues to try to ensure that there is a range of experience, interests and knowledge amongst the Directors. All subcommittees have had new suitably qualified members and reviewed their objectives.

All new committee members are co-opted and given induction information and time to establish themselves on the committee. It is essential for us to support members on the committee and their work is much appreciated.

The capability of the association has been maintained by the financial investments and the investment of time by committee members. The capital investment on behalf of BAHT should not fall by greater than 10% year on year. The main incomes for the association are from interests and dividends from the association's portfolio, membership subscriptions and educational events.

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**REPORT OF THE TRUSTEES
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OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have referred to the Charity Commission's general guidance on public benefit when renewing the aims and objectives, and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives set.

Education

The ESC has continued to promote and assist UK hand therapists to develop their knowledge and skills in the field of hand therapy and/or become Accredited Hand Therapists (AHT) through the development of different routes and validation and support of development of courses. The ESC currently has 9 members with one vacancy; Anne Alexander is the chair.

There are now two University accredited pathways which are validated for gaining BAHT points towards accreditation as an AHT, at the Universities of Derby and Essex. Derby also has a stand-alone level II module and Essex a stand-alone level III module. The previously accredited level II module in injection therapy at University of Nottingham has now been discontinued by the University. The University of Essex Hand therapy post graduate programme was accredited for advanced practice recognition by the NHSE/centre for advancing practice in 2024.

Stand-alone level I & II courses continue to run in varied formats (face to face vs hybrid vs fully virtual) to offer choice and flexibility in learning to BAHT members and the wider hand therapy community. Across 2024-25 five level I courses and seven level II courses (and increase from 2023-24) have run, with numbers of level II courses expected to remain high in 2025-26.

The electronic Level I exam has continued to be successful and is now a permanent feature of the level I course process. It is now sitting well within the BAHT owned Moodle site. There has been development of a separate 'pre course' information page with excellent video information and 'how to' guides. This separate section was developed to prevent participants having access to the exam and certificates if they a) have not paid or b) have not attended as per the BAHT level I guidelines.

There have been updates developed for BAHT II course providers relating to the recognition of the prevalence and use of AI and how this can be managed to ensure work on the assignments are the applicants own.

The ESC continues to work on ways to promote the AHT (BAHT) pathway and award and have updated the application form to make it easier to follow (following feedback from a dyslexic applicant) and to bring the language more in line with the 4 pillars within the enhanced and advanced levels of clinical practice. AHTs are also encouraged to gain European Certification of Hand Therapy (ECHT) and there is a BAHT bursary available to support with the cost of this process, though uptake does remain low. In 2025-26 there will be member involvement regarding how the AHT is seen and why uptake remains at only 10% of the overall membership of BAHT.

The ESC continues to support the Hand Therapy Advanced Practice Network (APN), which in turn has supported the development of nine competency documents, as well as supporting working parties for development of new standards of practice. The APN continues to provide networking and peer support opportunities for hand therapists who are, or wish to be, advanced in their practice.

Bursary awards

BAHT continues to offer several Bursaries, which are available to members. Applications for awards and bursaries are considered if it is clear to the Directors that such funding will continue to:

- Continue the professional development of the applicant; and
- Achieve the aims and objectives of the association.

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Bursary awards continued

Bursaries available for the forthcoming financial year are advertised on the BAHT website and via the e-bulletin. Advertising postcards continued to be included in the delegate packs at the BAHT annual conference.

Marking criteria, closing dates for applications and the type of bursary are evaluated to assure member needs are met along with consistency and objectivity of marking. All applications are considered blind (i.e. there is no knowledge of the identity of the applicant).

The BAHT committees continue to market bursary availability to members via the journal, website, e-bulletin, information at conference, BAHT regional meetings and at BAHT-validated courses; this work continues to meet the Charity's objectives. The Bursary Director maintains a record of all Bursaries allocated.

During 2024-2025 BAHT awarded 17 bursaries in total (compared to 9 in 2023-2024) totalling £6,840.

This list included:

- 3 BAHT conference bursaries
- 4 International Bursaries (shared with BSSH funding)
- 1 Level III
- 6 Level II (7 awarded one declined)
- 1 National Bursary
- 1 Charitable Bursary

OBJECTIVES AND ACTIVITIES

Research

The Clinical Evidence Committee (CEC) is currently made up of 4 full members and one member in a trial period. The CEC meets a minimum of 3 times a year with at least one face to face meeting. We continue to work closely with the BSSH, for 2024-2025 the CEC representative on the BSSH research committee was Catherine Rolls who attended 3 BSSH meetings. The remit of the CEC remains to promote and support high quality research in hand therapy; we do this through the following activities.

Survey Review

Following feedback from the membership we are currently working to streamline our survey process. From summer 2025 we will have a dedicated email address for surveys (baht.surveys@gmail.com) to facilitate easier communication regarding the survey review process and circulation via the e-bulletin. We run two pathways for survey review.

- For researchers who have already had ethical approval we provide a 'light touch' review to check the survey is of an adequate quality to disseminate and is relevant to the membership.
- For researchers earlier in the survey development process we provide a full review offering feedback on design and survey structure.

We continue to disseminate between 1 and 2 surveys with each monthly e-bulletin.

E-Bulletin

We provide a monthly summary of research activities that are relevant to the membership. This includes highlighting funding calls, surveys (as above) and other research activities.

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Research continued

Research Grant

The CEC continue to manage an annual research grant of £20,000. This follows the format of previous years in that all applications are sent out to peer review and the applicant with the highest score is awarded the funding. This year there were two applications, and the grant was awarded to Cynthia Svrikesavan, a clinical academic physiotherapist from Oxford University with a project titled:

"Building Relationships and co-designing culturally relevant tool kits for ethnic minorities to increase participation in upper limb rehabilitation research".

We continue to oversee two on-going projects that were awarded the grant in the last 3 years and as of 2024 require reporting on project progress and budget three times a year.

Promotion of Open Access Articles

Throughout 2024 -25 the CEC have continued to work with the Journal to promote historical articles that are given open access status for a month. We have now done this for over 5 years and in conversation with the journal will be taking a break from this. We are working closely with the journal on strategies to promote publications in Hand Therapy.

Conference

The 2024 conference in Sheffield received several high-quality abstract submissions, including contributions from international therapists. Each abstract underwent a blinded review by at least two members of the CEC. The CEC follows an anonymous internal review process, utilising standardised scoring forms and collaborative discussions to determine the final selection of poster and oral (free paper) presentations. During the conference, 10 free papers and 18 posters were presented. External reviewers and BAHT members were invited to help select the recipients of the Best Poster and Best Free Paper Awards.

Objectives for the upcoming year

- Given the current economic climate, the CEC will be reviewing historical spending on the research grant and exploring alternative funding models to ensure the most effective use of resources.
- In our 2023 survey of the BAHT membership regarding research priorities and activity in hand therapy, one priority that was flagged was 'difficulty accessing training and support for early career researchers', especially those with little research experience not embedded in a research active department. We will be exploring ways to address this.

BAHT Journal

'Hand Therapy' is the official Journal of the British Association of Hand Therapists and is dedicated to the publication of review articles, research articles, audits and case reports covering all aspects of hand and upper limb rehabilitation and its related fields. Hand Therapy has been available to members in print and online versions and from March 2025 moved to an online-only publication format. It remains the official journal of the European Federation of Societies for Hand Therapy (EFSHT) and is published quarterly. Journal content is peer-reviewed with the addition of EFSHT/IFSHT updates and advertising opportunities. BAHT are financially independent in funding the publication of the journal.

The contract between BAHT and Sage publishers runs from October 2024 for a 5-year period until the end of 2029, when renewal with current or other publishers will be reconsidered.

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BAHT Journal continued

All BAHT members currently receive a quarterly digital journal (NXT book format) and open access to the back catalogue of previously printed editions, backdated to volume 1. The online journal is also available through the membership area of the BAHT website (direct link), through PubMed Central and through Sage Publishers website. 'Hand Therapy' costs in the region of £33,000 per annum to produce and distribute. The cost per BAHT member is approximately £56 which is subsidised by BAHT as part of membership benefits.

Dr. Tara Packham is the editor-in-chief of Hand Therapy, and a stipend has been agreed between BAHT and her employer to protect the time spent on journal activity. Fiona Sandford is the assistant editor and supports the editor in putting the journal together. The Editorial Board combines the Editorial Committee and International Editorial Advisors, with proposals ongoing of methods to assist in recruitment of new and experienced reviewers to build the bank of experts available to review the increasing annual number of article submissions (60 in 2024 and by March 2025, 21 manuscript submissions had already been received, with a 50 % rejection rates which is in line with peer journals). The finances and governance are overseen by a Committee of Management Board composed of BAHT Executive Committee members, the Editor-in-Chief and 3 members of the Editorial Board who are also BAHT members.

Application for PubMed Central indexing was successful. Hand Therapy currently has an impact factor of 0.9, with a 5-year forecast of 1.4 according to Dr. Tara Packham at the Editorial Board Meeting, 07/03/2025.

The BAHT executive committee, clinical evidence committee and editorial board continue to promote 'Hand Therapy' through social media, LinkedIn, Instagram, X and Facebook. The CEC can select a current or previously published journal article and arrange open access for a time limited period to publicise the journal, increase downloads and potential citations and the Editor also communicate new issues / successful articles via the Hand Therapy Community of Practice, LinkedIn and via the BAHT E-Bulletin.

BAHT Website

BAHT continues to communicate with members and the wider hand therapy community via the website.

The website is of huge benefit for both BAHT members and other hand therapists from the UK and abroad seeking information about our association for educational purposes, as well as members of the public looking for advice and information about hand conditions and hand therapists.

The website has undergone a level of re-development, including the upgrade to allow payment for membership fees via the website - this is now operational. The introduction of an Equity and Diversity page - we have established this page and will continue to develop this with the creation of a EDBI working group. We now have a central database for all UK hand units; we have introduced a Global Partnership committee page. Lastly there has been an ongoing review of the existing website pages and links.

Future developments include the need to streamline and improve the ease of navigation of the website and a large-scale review of all content and its relevance. Further work is required to determine how we advertise and structure the website content.

BAHT E-bulletin

The first e-bulletin was sent out to members in March 2010. BAHT has committed to deliver the bulletin monthly from 2019. We currently have an opening rate for the bulletin between 50-70%. The e-bulletin is delivered via the Mailchimp platform.

The e-bulletin has given the BAHT committees an effective way to communicate on a regular basis with members; we are able to monitor how many members open and click through their bulletin enabling us to improve the content. We can also provide feedback on engagement to those advertising in the e-bulletin when asked. It has also given us the facility to link members to specific areas of the website.

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OBJECTIVES AND ACTIVITIES

BAHT E-bulletin continued

We also issue extra special bulletins, for example, reminders to members regarding conferences, bursary availability, courses and other more specific advertisements e.g. University courses. Advertisers are also able to purchase special e-bulletins to promote their products and job vacancies.

The Clinical Evidence Committee also has a section in each monthly bulletin where current research is reported as well as calls for people to get involved in specific studies and the 'free to read' Hand Therapy article is advertised.

Professional Links

BAHT has worked closely with the European Federation of Societies for Hand Therapy (EFSHT) to develop a profile for a European Certified Hand Therapy Award (ECHT) and has allocated a specific bursary award to encourage members to apply.

The EFSHT council meeting is held online, and a representative from the Executive Committee attends each year.

The quarterly journal of BAHT is also the official journal of EFSHT, which EFSHT has kindly supported with donations in previous financial years.

BAHT have continued the close relationship with British Society for Surgery of the Hand (BSSH) including maintaining a hand surgeon as honorary president of the association - going forwards we will be changing the title to Surgical Patron.

BSSH continue to generously fund two BAHT members to attend the BSSH Instructional Courses in Manchester which run twice yearly. Members have successfully applied for and attended the Instructional Course. BSSH also fund an International Conference bursary.

The regular page within the journal for the International Federation of Societies for Hand Therapy (IFSHT) has continued through this financial year. IFSHT now has 55 full member countries and BAHT continues to maintain close links, including voting on membership.

The Chartered Society of Physiotherapists (CSP) had previously recognised BAHT as a Professional Network member of CSP. However, following a review this year and ongoing discussions with the CSP we are no longer recognised as a Professional Network. As an association we do not meet the CSP criteria for percentage number of physiotherapists within our membership, and though suggested by the CSP as a way around this, we felt splitting our members and forming a physiotherapist only subcommittee would go against our aim to work as an integrated organisation with both occupational therapists and physiotherapists. As such we have come to an understanding with the CSP for 2024 onwards, that we will mutually promote news and events however not be acknowledged as a Professional Network. Within our committee we have a Director who is CSP link and maintains our working relationship with the CSP.

The Royal College of Occupational Therapy (RCOT) is unable to acknowledge BAHT as a specialist group due to BAHT's independent financial status. However, the Executive Committee have met with senior personnel from RCOT and continue to forge new links with the association.

BAHT is also a registered stakeholder with the National Institute for Health and Clinical Excellence (NICE) and has been involved in the development of standards for rheumatoid arthritis, fractures and complex fractures.

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BAHT Global Partnership Committee Trustees Report

The Global Partnership Committee (GPC) was established September 2023 and currently consists of the following people:

Chair: Meryl Glover, specialist Hand therapist, The hand therapy Practice

Co-chair: Maeve McConnell, Specialist Hand Therapist, Ulster Hospital Belfast

Secretary: Pascale Smith, Hand Therapist, Sussex, and Kent

Advertising & Marketing: Sarah Mee, Consultant Hand Therapist, Chelsea and Westminster

Finances/Fundraising: Karen Murphy, Clinical Specialist Hands, Derry

Website and committee member: Jean Cahill, Specialist Hand Therapist, Dublin

The committee is evolving and will develop over time. The Vision of the Global Partnership Committee is: To use the BAHT membership knowledge and resources to support therapists in delivering hand therapy in the developing world. The committee will be involved in finding, reviewing, coordinating, and supporting one-off, virtual, and sustainable educational hand therapy projects across the developing world.

Aims of the Committee:

- Promote BAHT, BSSH and IFSSHT overseas work to ensure projects are visible and accessible to BAHT members.
- Identify projects where BAHT/BSSH involvement will lead to sustainable long-term benefits.
- Explore funding streams to support BAHT/BSSH overseas work.
- Develop educational hand therapy resources adaptable to local needs.
- Establish a register of BAHT members interested in overseas working.
- Establish a register of projects/ organisations looking for BAHT members to work overseas.

We currently meet every 3 months virtually and communicate via WhatsApp in the interim. Most of the committee members are involved with a variety of overseas projects, including Sierra Leone, Nepal, Bangladesh, Malawi and The Gambia.

Communication

The Journal, e-bulletin and social media are the principal means of communication with BAHT members.

They keep members up to date with the most recent peer reviewed scientific articles and book reviews (journal) and with the more informal news including conference and course notices (e-bulletin) as well as content from related associations such as BSSH and related interest groups (social media).

We are currently reviewing our social media channels to allow a smoother handover process for when Directors leave post and have linked these accounts to the appropriate BAHT emails. We currently have a Facebook account, Instagram account, X account and LinkedIn - we are looking into other platforms based on the current social media climate.

As needed, we are also able to contact BAHT members via email, e.g. we have previously done this to alert to problems with membership direct debits.

Advertising

BAHT gains revenue from advertising on the website, through e-bulletins and within the Hand Therapy Journal. The website and e-bulletin generate advertising interest for companies wishing to advertise jobs and training.

The website offers BAHT a range of advertising opportunities for example the use of sponsored banners.

Our annual conference provides an excellent opportunity for companies to attend and sponsor the event generating income which helps cover the cost of the event.

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FINANCIAL REVIEW

Financial position

BAHT continues to receive its principal income from membership subscriptions, portfolio dividends, educational events, and interest. Income generating activities such as courses, advertising and high-quality conferences continue to be a focus for the organisation.

Portfolio investments continue to provide an income, with income for this financial year increasing to £29,495 in comparison to £28,466 in 2023/2024.

Income has increased this year from £159,070 to £160,367. Whilst advertising and membership continues to provide an income. Membership subscriptions increased this year generating £58,496 compared to £53,454 in 2023/24.

The conference was held in October 2024 in Sheffield and was a financial success. Total income was £59,785 with an expenditure of £44,326, yielding a £15,459 profit.

Expenditure has increased this year to £190,936 compared to £177,899 in 2023/2024.

Committee members continue to work hard to decrease the gap between expenses and income to maintain sustainability of the Association. There is ongoing work to improve BAHT's financial stability, streamlining processes to decrease costs, and optimising membership in the most cost-effective way.

There has been a change to the membership re-enrolment / enrolment implementing an automated process via Stripe which has significantly reduced human resource demand by has in the short term reduced membership.

Investment policy

Given the current economic climate and ongoing financial instability, the committee decided to maintain a balanced portfolio with a medium risk status. This is to mitigate loss whilst maximising the opportunity for growth.

Reserves policy

The board of Trustees continues to prioritise the level of reserves to ensure BAHT remains active for many years. We continue to work hard to function within our income and minimise unnecessary expenditure wherever possible. The total amount of reserves held on 31st March 2025 was £1,293,664 compared to March 2024 which was £1,309,036.

CONCLUSIONS AND PLANS FOR THE FUTURE

The strategic plan was disseminated at the AGM in November 2024.

Ways to generate more income, as well as minimise cost from primary service providers are in constant consideration to maintain financial sustainability.

Whilst BAHT continues to offer generous bursaries and research grants, they will also be subject to constant review. BAHT continues to promote and encourage career development and research amongst its members.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03191955 (England and Wales)

Registered Charity number

1057831

Registered office

65-66 Lincoln's Inn Field
London
WC2A 3LH

Trustees

Board of Trustees as at the date of this report

Leanne Topcuoglu	Chair and IFSHT Link
Linda Cornish	Vice Chair and sub-committee Link
Emma Leather	Treasurer
Laura Cooper	Vice Treasurer
Sophie Lalor	Secretary and Communications
Fiona Powell	Bursaries
Miriam Parkinson	Membership
Janey Milligan	Journal
Cate Allen	Website
Susan Dargie	Advertising
Hayley Smith	Historian and EFSHT Link

Independent Examiner

RSM UK Tax & Accounting Limited
Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU

Bankers

Lloyds Plc
21 - 23 Hill Street
London
W1J 5JW

Solicitors

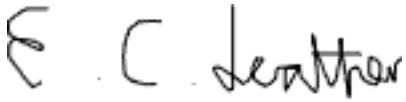
Farrer and Co
65-66 Lincoln's Inn Fields
London
WC2A 3LH

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

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

Approved by order of the board of trustees on 12/12/2025..... and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'E. C. Leather'.

M E C Leather - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

Independent examiner's report to the trustees of British Association of Hand Therapists Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) 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 charity'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 examiner's 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:

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 as 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 (FRS 102)).

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.

Kerry Gallagher

Kerry Gallagher FCA DChA
The Institute of Chartered Accountants in England and Wales
Chartered Accountant
ON BEHALF OF RSM UK Tax & Accounting Limited
Chartered Accountants
Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU

15/12/25

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Subscriptions		58,496	53,454
Educational Events		72,376	77,150
Investment income	2	<u>29,495</u>	<u>28,466</u>
Total		<u>160,367</u>	<u>159,070</u>
 EXPENDITURE ON			
Raising funds	3	7,053	6,502
Charitable activities	4		
Grants & Bursary Payable		32,585	18,094
Executive Committee		146,807	153,087
Educational Events		4,491	117
Other		<u>-</u>	<u>99</u>
Total		<u>190,936</u>	<u>177,899</u>
 Net gains on investments		<u>15,197</u>	<u>92,424</u>
 NET (EXPENDITURE)/INCOME		(15,372)	73,595
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>1,309,036</u>	<u>1,235,441</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>1,293,664</u></u>	<u><u>1,309,036</u></u>

The notes form part of these financial statements

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**BALANCE SHEET
31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Intangible assets	8	1,813	2,706
Tangible assets	9	125	186
Investments	10	<u>1,249,422</u>	<u>1,253,724</u>
		1,251,360	1,256,616
CURRENT ASSETS			
Debtors	11	33,466	11,111
Cash at bank and in hand		<u>49,621</u>	<u>103,755</u>
		83,087	114,866
CREDITORS			
Amounts falling due within one year	12	(40,783)	(62,446)
NET CURRENT ASSETS		<u>42,304</u>	<u>52,420</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,293,664	1,309,036
NET ASSETS		<u>1,293,664</u>	<u>1,309,036</u>
FUNDS	13		
Unrestricted funds		<u>1,293,664</u>	<u>1,309,036</u>
TOTAL FUNDS		<u>1,293,664</u>	<u>1,309,036</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that 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 charitable 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 charitable company.

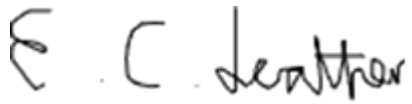
The notes form part of these financial statements

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**BALANCE SHEET - continued
31 MARCH 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12/12/2025..... and were signed on its behalf by:

Handwritten signature of M E C Leather in black ink.

M E C Leather - Trustee

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

CHARITY INFORMATION

The British Association of Hand Therapists Limited is a private company limited by guarantee and incorporated in England and Wales. The address of the charity's registered office and principal place of business is 65-66 Lincoln's Inn Fields, London, WC2A 3LH.

These financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

INTANGIBLE FIXED ASSETS

Intangible fixed assets are stated at cost less amortisation and any provision for impairment.

Amortisation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer software	- 33% on reducing balance
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TANGIBLE FIXED ASSETS

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

TAXATION

The charity is exempt from corporation tax on its charitable activities.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

INVESTMENTS

Investments are stated at market value at the Balance Sheet date. The Statement of Financial Activities includes the net gains and losses arising on additions and disposals throughout the year.

GOING CONCERN

The Trustees are satisfied that the forecasts provide reasonable expectation that the charity has adequate resources to continue for the foreseeable future and for a period of at least 12 months from signing the financial statements.

FINANCIAL INSTRUMENTS

The Charity's financial assets and liabilities are measured at amortised costs.

2. INVESTMENT INCOME

	2025	2024
	£	£
Other fixed asset invest - FII	27,424	27,743
Deposit account interest	<u>2,071</u>	<u>723</u>
	<u>29,495</u>	<u>28,466</u>

3. RAISING FUNDS

INVESTMENT MANAGEMENT COSTS

	2025	2024
	£	£
Investment management costs	<u>7,053</u>	<u>6,502</u>

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

4. CHARITABLE ACTIVITIES

	2025 £	2024 £
Wages	13,355	13,338
Telephone	814	759
Postage and stationery	424	426
Advertising	-	-
Assessor tutor fees	320	160
Meetings	14,366	6,613
Subscriptions and publications	4,491	117
Website costs	8,640	13,059
Legal and professional	71	35
Indemnity insurance	2,957	3,201
Accountancy	15,419	12,093
Penalty	-	99
Newsletter costs	44,537	45,126
Bank charges	374	730
Conferences	44,326	56,123
Training costs	250	-
Donations	911	-
Depreciation	61	91
Amortisation	893	1,333
Grants to individuals	31,674	18,094
	<u>183,883</u>	<u>171,397</u>

All expenditure was expenditure from unrestricted funds.

5. NET (EXPENDITURE) /INCOME

Net (expenditure)/income is stated after (crediting)/charging:

	2025 £	2024 £
Independent Examiner fees	4,440	4,380
Depreciation - owned assets	61	91
Computer software amortisation	<u>893</u>	<u>1,333</u>

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

TRUSTEES' EXPENSES

The trustees are entitled to reclaim reasonable out of pocket expenses. During the period 2024-2025, 11 (2024: 4) trustees claimed £10,688 (2024: £5,525) as travel expenses or reimbursed expenses.

7. STAFF COSTS

The average number of persons employed by BAHT during the year was 1 (2024:1).

No employee earned over £60,000 during the period (2024: none).

The average number of employees calculated on a full time equivalent basis analysed by function was

	2025	2024
Education & Research	0.5	0.5
Executive Committee	<u>0.5</u>	<u>0.5</u>
	<u><u>1.0</u></u>	<u><u>1.0</u></u>

8. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2024 and 31 March 2025	<u>34,800</u>
AMORTISATION	
At 1 April 2024	32,094
Charge for year	<u>893</u>
At 31 March 2025	<u>32,987</u>
NET BOOK VALUE	
At 31 March 2025	<u><u>1,813</u></u>
At 31 March 2024	<u><u>2,706</u></u>

Amortisation charges are included within Executive Committee expenditure.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>17,429</u>	<u>843</u>	<u>18,272</u>
DEPRECIATION			
At 1 April 2024	17,429	657	18,086
Charge for year	<u>-</u>	<u>61</u>	<u>61</u>
At 31 March 2025	<u>17,429</u>	<u>718</u>	<u>18,147</u>
NET BOOK VALUE			
At 31 March 2025	<u>-</u>	<u>125</u>	<u>125</u>
At 31 March 2024	<u>-</u>	<u>186</u>	<u>186</u>

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024	1,253,724
Additions	438,653
Disposals	(458,152)
Revaluations	<u>15,197</u>
At 31 March 2025	<u>1,249,422</u>
NET BOOK VALUE	
At 31 March 2025	<u>1,249,422</u>
At 31 March 2024	<u>1,253,724</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2025 is represented by:

	Listed investments £
Valuation in 2025	243,333
Cost	<u>1,006,089</u>
	<u>1,249,422</u>

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	5,540	3,591
Other debtors	57	54
Prepayments and accrued income	<u>27,869</u>	<u>7,466</u>
	<u>33,466</u>	<u>11,111</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	15,343	17,927
Accruals and deferred income	<u>25,440</u>	<u>44,519</u>
	<u>40,783</u>	<u>62,446</u>

DEFERRED INCOME

Deferred income comprises advance membership and journal subscriptions. The subscription runs from 1st February 2025 to 31st January 2026.

	2025	2024
	£	£
Balance at 1st April	33,800	36,558
Amount released to income	(33,800)	(36,558)
Amount deferred in year	21,000	33,800
	<u>21,000</u>	<u>33,800</u>

13. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	1,309,036	(15,372)	1,293,664
	<u>1,309,036</u>	<u>(15,372)</u>	<u>1,293,664</u>
TOTAL FUNDS	<u>1,309,036</u>	<u>(15,372)</u>	<u>1,293,664</u>

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	160,367	(190,936)	15,197	(15,372)
TOTAL FUNDS	<u>160,367</u>	<u>(190,936)</u>	<u>15,197</u>	<u>(15,372)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,235,441	73,595	1,309,036
TOTAL FUNDS	<u>1,235,441</u>	<u>73,595</u>	<u>1,309,036</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	159,070	(177,899)	92,424	73,595
TOTAL FUNDS	<u>159,070</u>	<u>(177,899)</u>	<u>92,424</u>	<u>73,595</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025 (2024: £nil).

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

15. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

16. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital. The liability of each member is limited to a sum not exceeding £1 on the winding up of the company.

17. FINANCIAL INSTRUMENTS

	2025 £	2024 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,249,422	1,253,724

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Investment income		
Other fixed asset invest - FII	27,424	27,743
Deposit account interest	<u>2,071</u>	<u>723</u>
	29,495	28,466
Charitable activities		
Subscription	58,496	53,454
Educational events	66,945	71,817
Journal	<u>5,431</u>	<u>5,333</u>
	<u>130,872</u>	<u>130,604</u>
Total incoming resources	160,367	159,070
EXPENDITURE		
Investment management costs		
Investment management costs	7,053	6,502
Charitable activities		
Wages	13,355	13,338
Telephone	814	759
Postage and stationery	424	426
Assessor tutor fees	320	160
Meetings	14,366	6,613
Subscriptions and publications	4,491	117
Website costs	8,640	13,059
Legal and professional	71	35
Accountancy	8,099	7,713
Newsletter costs	44,537	45,126
Bank charges	374	730
Conferences	44,326	56,123
Training costs	250	-
Donation	911	-
Amortisation of intangible fixed assets	893	1,333
Depreciation of tangible fixed assets	61	91
Grants to individuals	<u>31,674</u>	<u>18,094</u>
	173,606	163,717
Other		
HMRC Penalty	-	99
Support costs		

This page does not form part of the statutory financial statements

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
Support costs		
Governance costs		
Independent Examiner fees	7,320	4,380
Insurance	<u>2,957</u>	<u>3,201</u>
	<u>10,277</u>	<u>7,581</u>
Total resources expended	<u>190,936</u>	<u>177,899</u>
Net expenditure before gains and losses	(30,569)	(18,829)
Realised gains on fixed asset investments	<u>15,197</u>	<u>92,424</u>
Net (expenditure)/income	<u><u>(15,372)</u></u>	<u><u>73,595</u></u>

This page does not form part of the statutory financial statements

BRITISH ASSOCIATION OF HAND THERAPISTS LIMITED

England & Wales - Charity number 1057831

Accounts

REGISTERED COMPANY NUMBER: 03191955 (England and Wales)
REGISTERED CHARITY NUMBER: 1057831

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

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**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15 to 16
Notes to the Financial Statements	17 to 24

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED (REGISTERED NUMBER: 03191955)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Board presents the Report of the Trustees and financial statements of the British Association of Hand Therapists Limited (BAHT) for the year ending 31st March 2024 in accordance with the Charities Act 2011. The statements appear in the format required by the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and comply with the Companies Act 2006. The governing document is the Articles of Association of the Company and members of the Board of Trustees are Directors of the company.

STRUCTURE GOVERNANCE AND MANAGEMENT

Director and Trustees

The British Association of Hand Therapists was formed in February 1984 and in 1996 it became a charitable company limited by guarantee. It celebrated 40 years in 2024.

All Directors of the company are also Trustees of the charity, and there are no other directors. The number of Trustees is not subject to a maximum number but should be no less than three. Trustees serve for a term of three years and may be appointed to serve for a further term of two years. Appointment is by election at the Annual General Meeting, which takes place at the annual conference of the Association. All Trustees are members of BAHT and all BAHT full members are eligible to join the board by invitation, self-referral or nomination. The Chair and officers are appointed by the Trustees from among their number. The Board convenes a minimum of six times each year. The board reserves the power to appoint additional directors as it considers fit to do so over the year. During the term of this report the Board had three co-opted members to assist them in their responsibilities.

All Trustees are unpaid volunteers, and may claim reasonable out of pocket expenses only. Trustees give freely of their time to ensure the smooth running of the association. The Board of Trustees is responsible for the governance of BAHT and set the Strategic Direction for the Charity. Trustees are expected to declare any potential conflict of interest, financial or otherwise at any Board meeting and may be required to withdraw from relevant proceedings. This has not occurred during the year.

The board has established three Subcommittees who advise and support the committee, the Education Subcommittee (ESC), the Clinical Evidence Committee (CEC) and the Journal Editorial Board. Each Subcommittee has a Trustee/Director assigned to them who report directly to Board meetings. The Subcommittees' minutes are sent to the board and the board meets with each Subcommittee at least annually. Members are elected to the Subcommittees ESC and CEC at the annual general meeting of the association and have relevant skills in education, and research. The sub committees have their own aims and objectives which link directly with BAHT's Strategic Plan. We are grateful to them for all the hard work that they put into the association.

On appointment each Trustee signs a declaration including a disclosure statement they also sign a HMRC 'Fit and Proper Persons' form. They are given a Trustee Handbook that includes the Articles of Association, policies and procedures. It also contains the roles and responsibilities of the Directors and a copy of Charity Commission leaflet CC3. Each Trustee role has a job description clearly outlining responsibilities.

New Trustees are introduced to the workings of the Board on their first meeting and given a period of time to settle into the workings of the Board prior to taking on responsibilities as Directors. Trustees are co-opted as Directors for up to a year prior to being voted onto the board in order that they can understand the workings of the Board and feel comfortable taking on responsibilities.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The board has taken out indemnity insurance via Marsh Commercial Insurance which covers Trustees.

Management and Staffing

The Board appoints a Chair, Vice Chair, Director of Administration and Membership and Director of Finance from within the Board of Trustees. The Board has produced a three-year strategic plan, which directs the activities of the association and the Board. The strategic plan includes the following sections: financial, committees, staffing, membership, education, conference, research, journal, professional links, regional groups and lastly communication and media.

The Education subcommittee and Clinical Evidence Committee elect their own Chair who is responsible for directing their activities. Their activities are also directed by the strategic plan and they are answerable to the Board of Trustees.

The Board have appointed the dt group, chartered accountants, to administer BAHT'S day-to-day accounts. This ensures transparency on all account bookkeeping. Their work is monitored and scrutinised by the Director of Finance.

The association funds are controlled and monitored to ensure that capital is maintained. The association has an agreed annual budget. Expenditure is monitored closely to ensure value for money and the Director of Finance makes a report at every Trustees meeting. Funds are reviewed annually with the bank.

In order to ensure security of funds, protocols and procedures are in place to ensure accountability of funds and the Director of Finance monitors these. The year-end financial statements are subjected to an annual independent examination.

The Board also employs an administrative assistant to deal with membership enquiries, the membership database and assist the directors as required. The administrative assistant also assists the ESC with its administration. The administrative assistant works from home and Health and Safety checks have been made on the work place. There is a clear reporting mechanism and an appraisal system in place.

Membership of BAHT

Full members of BAHT are either physiotherapists or occupational therapists who are Health and Care Professionals Council (HCPC) registered. They have full voting rights.

Full members are entitled to discounted course rates, will have access to the quarterly Hand Therapy Journal (which will be electronic only after 2025) and can access the application process to become an Accredited Hand Therapist. They can also apply for bursaries and research grants after a specified period of continuous membership according to the type of grant being applied for. Full members are also automatically affiliated to the European Federation of Societies and International Federations of Societies for Hand Therapy.

New members can join at any point during the membership year (1st February to 31st January); they receive electronic access to previous issues of the journal as well as the voting rights/entitlements relevant to their membership level. Members joining more than halfway through the membership year will be reimbursed 50% of renewal fees when they then renew membership the following February. As above, new full members will not be able to apply for bursaries or research grants until after a specified period of continuous membership.

As of 31st March 2024, the membership numbers were as follows: 238 physiotherapists (2023- 281) and 373 occupational therapists (2023- 442). Total 611 active members (2023 - 723).

Overseas members of BAHT are therapists living outside the United Kingdom. They have no voting rights but they receive an electronic copy of the journal and are entitled to discounted course rates. On 31st March 2024 there were 29 overseas members (2023 - 27).

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Associate members have no voting rights; they receive an electronic copy of the journal and are entitled to discounted course rates. On 31st March 2024 there were 5 associate members (2023 - 10).

In the future, BAHT is planning to create a student membership category. As above, student members will have no voting rights; they will receive an electronic copy of the journal and will be entitled to discounted course rates.

All members will have access to the 'members only' sections of the BAHT website which contain professional resources. All members will be able to use the hand therapy forum for networking and information sharing, be able to access any regional group meetings, receive regular communication from BAHT via the ebulletin, record their hand therapy specific CPD, provide their professional contact details for the 'find a hand therapist' section (available to members of the public) and get discounts on hand therapy job advertisements via the ebulletin.

OBJECTIVES AND ACTIVITIES

Objectives and aims

BAHT's charitable objectives are to:

Advance and promote the study and general knowledge of the treatment of the hand; and
publicise and promote understanding and information in order to ensure high standards of care and research in this field.

To achieve these objectives the charity aims to:

Offer educational opportunities to members to improve their knowledge of the treatment of the hand. This includes maintaining a structured system or programme of study enabling members to achieve the title Accredited Hand Therapist BAHT, publishing a peer reviewed quarterly journal, offering educational bursaries to members and an annual conference.

The association offers research bursaries, publishes research papers in a peer reviewed quarterly journal and encourages members to present free papers and posters at the annual conference.

The strategic plan was developed in 2003 to address these needs in a structured way. It was thoroughly reviewed by the Board of Directors during early 2018, taking account of experiences over the last three years. The most recent plan was raised at the AGM on 21st November 2022 disseminating the future ambitions of the charity. This can be viewed on the association website: www.hand-therapy.co.uk. The strategic plan for 2024-2029 is currently being reviewed and is in draft stage currently.

Sustaining Viability

The board has ensured that new members have been voted on to the committee. It continues to try to ensure that there is a range of experience, interests and knowledge amongst the directors. All subcommittees have had new suitably qualified members and reviewed their objectives.

All new committee members are co-opted and given induction information and time to establish themselves on the committee. It is essential for us to support members on the committee and their work is much appreciated.

The capability of the association has been maintained by the financial investments and the investment of time by committee members. The capital investment on behalf of BAHT should not fall by greater than 10% year on year. The main incomes for the association are from interests and dividends from the association's portfolio, membership subscriptions and educational events.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have referred to the Charity Commission's general guidance on public benefit when renewing the aims and objectives, and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives set.

Education

The ESC has continued to promote and assist UK hand therapists to develop their knowledge and skills in the field of hand therapy and/or become Accredited Hand Therapists (AHT) through the development of different routes and validation and support of development of courses. The ESC has 11 members; Debbie Miles is the chair.

There are now two University accredited pathways dual validated to gaining BAHT points towards validation as an AHT, at the Universities of Derby and Essex. Derby also has a stand-alone level II module and Essex a stand-alone level III module. The previously accredited level II module in injection therapy at University of Nottingham has now been discontinued by the University.

Stand-alone level I & II courses continue to run in varied formats (face to face vs hybrid vs fully virtual) to offer choice and flexibility in learning to BAHT members and the wider hand therapy community. Across 2023-24 five level I courses and four level II courses have run, with numbers of level II courses expected to increase in 2024-25.

The electronic Level I exam has continued to be successful and is now a permanent feature of the level I course process. After several years of hosting by the University of Essex, with the support of the EC, the online exam has now been migrated to a BAHT owned Moodle site funded through income gained from level I course providers.

The ESC continues to work on ways to promote the AHT (BAHT) pathway and award, plus have been reviewing how this aligns to the recently published enhanced and advanced levels of broader clinical practice. AHTs are also encouraged to gain European Certification of Hand Therapy (ECHT) and there is a BAHT bursary available to support with the cost of this process, though uptake does remain low.

Members of the ESC have continued to support the Hand Therapy Advanced Practice network, which has been supporting the development of a variety of standard and competency documents as well as providing networking and peer support opportunities for senior and advanced practice hand therapists. Information regarding this network is now found on the BAHT website.

Bursary awards

BAHT continues to offer a number of Bursaries, which are available to members. Applications for awards and bursaries are considered if it is clear to the directors that such funding will continue to:

Continue the professional development of the applicant; and
Achieve the aims and objectives of the association.

Bursaries available for the forthcoming financial year are advertised on the BAHT website and via the e-bulletin. Advertising postcards continued to be included in the delegate packs at the BAHT annual conference.

Marking criteria, closing dates for applications and the type of bursary are evaluated in order to assure member needs are met along with consistency and objectivity of marking. All applications are considered blind (i.e. there is no knowledge of the identity of the applicant).

The BAHT committees continue to market bursary availability to members via the journal, website, e-bulletin, information at conference, BAHT regional meetings and at BAHT-validated courses; this work continues in order to meet the Charity's objectives.. The Bursary Director maintains a record of all Bursaries allocated.

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FOR THE YEAR ENDED 31 MARCH 2024**

OBJECTIVES AND ACTIVITIES

During 2023-2024 BAHT awarded 9 bursaries in total, totalling £3,005

This list included:

1 Other course/conference at £250

1 Level II at £500

5 conference bursaries: 2 free places at £377, one award of £250 and 2 awards of £125.

2 Level III educational bursaries at £500

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

OBJECTIVES AND ACTIVITIES

Research

The Clinical Evidence Committee (CEC) now has four members. We will welcome two more members later this year. The CEC continues to meet at least 3 times yearly and collaborates with the Executive Committee. Most of the CEC communication and work are conducted via email.

The CEC has an honorary BSSH member, currently Catherine Rolls. The goal is to enhance joint research efforts between our organisations. As a committee, we are committed to ensuring that any opportunities arising from this are open to all members through an Expression of Interest (EOI) process.

Research initiatives

The CEC aims to increase research interest and activity among BAHT members and is working on initiatives to:

- Increase the number of applications for the BAHT research grant.
- Increase the number of free paper and poster submissions for the annual conference.
- Support therapists in writing papers for publication.
- Support students wishing to survey BAHT membership as part of their research projects.
- Encourage greater interest in hand therapy research.

The CEC promotes both the quantity and quality of hand therapy research activity by organising research workshops at BAHT conferences. Social media and regular BAHT e-bulletins have been used to share information about research training and to invite participation. We continue to update the research resources section of the new BAHT website and review the content to ensure it is accurate and fit for purpose.

More hand therapy relevant resources such as NICE guidelines, Centre for Evidence-Based Hand Surgery (Nottingham), online tools to support critical appraisal of evidence (CASP), general guidance on research methods, and outcome measures for therapy and research are under consideration. CEC promotes engagement in research activity.

On behalf of BAHT, CEC has supported calls from other organisations for hand therapists to contribute to their research/guideline development. We continue to use a policy for open applications to be advertised to all BAHT members via the e-bulletin and social media, ensuring the membership is aware of opportunities to be research-active.

Research Surveys

CEC continues to use a common pathway for all individuals wishing to distribute a survey or conduct research through BAHT. This pathway involves a proforma for applicants to fill in to improve the quality of applications, and an assessment tool to review applications to survey the BAHT membership. These tools were introduced to improve the quality of surveys and enable a fair and consistent peer review process. Surveys are peer-reviewed and distributed via BAHT social media channels (website, e-bulletins, regional group mailing list, and X).

Promotion of Open Access Articles

CEC has been promoting the journal by working with SAGE to manage the process of one-month open access to selected articles; articles are chosen to promote different aspects of the journal's collection. CEC liaises with the BAHT website, e-bulletin, and social media to promote the article each month. We have a dedicated section Free to read in Hand Therapy this month in the e-bulletin to promote articles.

In 2023, we published a report on this initiative in the Dutch Journal of Hand Therapy.

Research Grant

BAHT continues to offer £20,000 annually to fund one large or multiple smaller-scale research projects, including audits and service evaluations. The application deadline is February 1st annually.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

OBJECTIVES AND ACTIVITIES

Peer Review Process

CEC peer review pool has several reviewers. Two processes currently require peer review: the annual research grant and the awards for conference abstracts. The peer reviewers of research grant, all experienced hand therapy or physiotherapy researchers, review the applications anonymously using a standardised marking form to ensure consistency, provide appropriate feedback, and ensure a fair system of awarding the grant money. None of the peer reviewers are involved in any of the applications submitted or worked in the same department as any of the applicants.

Funding is offered to the highest-scoring project in the peer review process. Funding is offered to those projects scoring above a specified threshold, in order of their ranking in the peer review process. The CEC has an internal anonymous review process for conference abstracts and uses standard scoring forms and discussions to finalise the poster and paper presentations. We invite external reviewers and BAHT members to select the best poster and paper awards presented during the conference.

Research Grant Recipient 2024

Ian Shelton, an OT from Royal Derby Hospital was awarded the research grant for the project titled: "The impact of participation in FIRST on clinical practice and research capability (i-FIRST)".

BAHT Journal

'Hand Therapy' is the official Journal of the British Association of Hand Therapists and is dedicated to the publication of review articles, research articles, audits and case reports covering all aspects of hand rehabilitation and its related fields. Hand Therapy has been available to members in print and online versions and from January 2025 will move to an online-only publication format. It remains the official journal of the European Federation of Societies for Hand Therapy (EFSHT) and is published quarterly. Journal content is peer-reviewed with the addition of EFSHT/IFSHT updates and advertising opportunities. BAHT are financially independent in funding the publication of the journal.

The contract between BAHT and Sage publishers runs from Jan 2020 for a 5 year period until the end of 2024, and we will be extending this contract from 2025 to 2029 with Sage.

All BAHT members currently receive a quarterly print journal and access to the online version, which includes the back catalogue of previously printed editions. The online journal is available through the membership area of the BAHT website (direct link) or through Sage Publishers website. Members can currently choose to 'opt out' of receiving print copies of the journal and receive online only access. From 2025 the online journal will be available to all members and this includes access to a back catalogue of the journal to volume 1.

Hand Therapy' costs in the region of £40,000 per annum to produce and distribute. The cost per BAHT member is approximately £56 which is subsidised by BAHT as part of membership benefits.

Dr. Tara Packham is the editor-in-chief of Hand Therapy and a stipend has been agreed between BAHT and her employer to protect the time spent on journal activity. Fiona Sandford is the assistant editor and supports the editor in putting the journal together. A new Editorial Board has been formed combining the Editorial Committee and International Editorial Advisors. Some long-standing members have retired and following an expression of interest call and selection process 2 new members were appointed. The finances and governance are overseen by a Committee of Management Board composed of BAHT Executive Committee members, the Editor-in Chief and 3 members of the Editorial Board who are also BAHT members.

Application for PubMed Central indexing was successful. We are proud of this achievement.

The BAHT executive committee, clinical evidence committee and editorial board continue to promote 'Hand Therapy' through social media; Instagram, X and Facebook. The CEC are able to select a current or previously published journal article and arrange open access for a time limited period in order to publicise the journal, increase downloads and potential citations.

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**REPORT OF THE TRUSTEES
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OBJECTIVES AND ACTIVITIES

BAHT Website

BAHT continues to communicate with members and the wider hand therapy community via the website.

The website is considered to be of huge benefit for both BAHT members and other hand therapists from the UK and abroad seeking information about our association for educational purposes, as well as members of the public looking for advice and information about hand conditions and hand therapists.

The website is due for re-development. The proposed changes include:

1. Payment for membership fees via the website
2. Introduction of an Equity and Diversity page
3. A central database for all UK hand units
4. Introduction of a Global Partnership committee page
5. Review of the existing website pages and links

BAHT E-bulletin

The first e-bulletin was sent out to members in March 2010. BAHT has committed to deliver the bulletin monthly from 2019. We currently have an opening rate for the bulletin between 50-70%. The e-bulletin is delivered via the Mailchimp platform.

The e-bulletin has given the BAHT committees an effective way to communicate on a more regular basis with members; we are able to monitor how many members open and click through their bulletin enabling us to improve the content. It has also given us the facility to link members to specific areas of the website.

We are also able to use it to issue extra special bulletins, for example, reminders to members regarding conferences, bursary availability, courses and other more specific advertisements eg. University courses. Advertisers are also able to purchase special e-bulletins in order to promote their products and job vacancies.

The Clinical Evidence Committee also have a section in each monthly bulletin where current research is reported as well as calls for people to get involved in specific studies and the 'free to read' Hand Therapy article is advertised.

Professional Links

BAHT has worked closely with the European Federation of Societies for Hand Therapy (EFSHT) to develop a profile for a European Certified Hand Therapy Award (ECHT) and has allocated a specific bursary award to encourage members to apply.

The EFSHT council meeting was held online June 2022, and a representative from the Executive Committee attended.

The quarterly journal of BAHT is also the official journal of EFSHT, which EFSHT has kindly supported with donations in previous financial years.

BAHT have continued the close relationship with British Society for Surgery of the Hand (BSSH) including maintaining a hand surgeon as honorary president of the association.

BSSH continue to generously fund two BAHT members to attend the BSSH Instructional Courses in Manchester which run twice yearly. Members have successfully applied for and attended the Instructional Course. BSSH also fund an International Conference bursary.

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OBJECTIVES AND ACTIVITIES

The regular page within the journal for the International Federation of Societies for Hand Therapy (IFSHT) has continued through this financial year. IFSHT now has 55 full member countries and BAHT continues to maintain close links, including voting on membership. BAHT worked closely with IFSHT and BSSH in the planning of the international congress which was held in London in 2 June 2022 and was a great success and a source of income for BAHT.

The Chartered Society of Physiotherapists (CSP) had previously recognised BAHT as a Professional Network member of CSP. However following a review this year and ongoing discussions with the CSP we are no longer recognised as a Professional Network. As an association we do not meet the CSP criteria for percentage number of physiotherapists within our membership, and though suggested by the CSP as a way around this, we felt splitting our members and forming a physiotherapist only subcommittee would go against our aim to work as an integrated organisation with both occupational therapists and physiotherapists. As such we have come to an understanding with the CSP for 2024 onwards, that we will mutually promote news and events however not be acknowledged as a Professional Network. Within our committee we have a Director who is CSP link and maintains our working relationship with the CSP.

The Royal College of Occupational Therapy (RCOT) is unable to acknowledge BAHT as a specialist group due to BAHT's independent financial status. However, the Executive Committee have met with senior personnel from RCOT and continue to forge new links with the association.

BAHT is also a registered stakeholder with the National Institute for Health and Clinical Excellence (NICE) and has been involved in the development of standards for rheumatoid arthritis, fractures and complex fractures.

BAHT Global Partnership Committee Trustees Report

The Global Partnership Committee (GPC) was established September 2023 and currently consists of the following people:

Chair: Meryl Glover, specialist Hand therapist, The hand therapy Practice

Co-chair: Maeve McConnell, Specialist Hand Therapist, Ulster Hospital Belfast

Secretary: Pascale Smith, Hand Therapist, Sussex, and Kent

Advertising & Marketing: Sarah Mee, Consultant Hand Therapist, Chelsea and Westminster

Finances/Fundraising: Karen Murphy, Clinical Specialist Hands, Derry

Website and committee member: Jean Cahill, Specialist Hand Therapist, Dublin

The committee is evolving and will develop over time. The Vision of the Global Partnership Committee is: To use the BAHT membership knowledge and resources to support therapists in delivering hand therapy in the developing world. The committee will be involved in finding, reviewing, coordinating, and supporting one-off, virtual, and sustainable educational hand therapy projects across the developing world.

Aims of the Committee:

Promote BAHT, BSSH and IFSSHT overseas work to ensure projects are visible and accessible to BAHT members.

Identify projects where BAHT/BSSH involvement will lead to sustainable long-term benefits.

Explore funding streams to support BAHT/BSSH overseas work.

Develop educational hand therapy resources adaptable to local needs.

Establish a register of BAHT members interested in overseas working.

Establish a register of projects/ organisations looking for BAHT members to work overseas.

We currently meet every 3 months virtually, and communicate via WhatsApp in the interim. Most of the committee members are involved with a variety of overseas projects, including Sierra Leone, Nepal, Bangladesh, Malawi and The Gambia.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

OBJECTIVES AND ACTIVITIES

Communication

The Journal, e-bulletin and social media are the principle means of communication with BAHT members.

They keep members up to date with the most recent peer reviewed scientific articles and book reviews (journal) and with the more informal news including conference and course notices (e-bulletin) as well as content from related associations such as BSSH (social media).

As needed we are also able to contact BAHT members via email, eg. we have previously done this to alert to problems with membership direct debits.

Advertising

BAHT gains revenue from advertising on the website, through e-bulletins and within the Hand Therapy Journal. The website and e-bulletin generate advertising interest for companies wishing to advertise jobs and training in particular.

The website offers BAHT a range of advertising opportunities for example the use of sponsored banners.

Our annual conference provides an excellent opportunity for companies to attend and sponsor the event generating income which helps cover the cost of the event.

FINANCIAL REVIEW

Financial position

BAHT continues to receive its principal income from membership subscriptions, portfolio dividends, educational events, and interest. Income generating activities such as courses, advertising and high-quality conferences continue to be a focus for the organisation.

Portfolio investments continue to provide an income, with income for this financial year increasing to £28,466 in comparison to £23,568 in 2022/2023.

Income has increased this year from £154,767 to £159,070. Whilst advertising and membership continues to provide an income. Membership subscriptions decreased this year generating £53,454 this year, whilst the amount totalled £91,479 in 2022/23.

Conference was held in October 2023 in Bournemouth and was a success financially for BAHT with a total expenditure of £53,569 and income of £59,339 yielding a profit of £5,770 for BAHT.

The charity's expenditure has increased this year to £177,899 compared to £149,422 in 2022/2023.

Committee members continue to work hard to decrease the gap between expenses and income to maintain sustainability of the Association. There is ongoing work to improve BAHT's financial stability, streamlining processes to decrease costs, and optimising membership in the most cost-effective way.

Investment policy

Given the current economic climate and ongoing financial instability, the committee decided to maintain a balanced portfolio with a medium risk status. This is to mitigate loss whilst maximising the opportunity for growth.

Reserves policy

The board of Trustees continues to prioritise the level of reserves to ensure BAHT remains active for many years. We continue to work hard to function within our income and minimise unnecessary expenditure wherever possible. The total amount of reserves held at 31st March 2024 is £1,309,036 compared with 31st March 2023 which was £1,235,441. No withdrawal was made from the reserves in the year 2023-2024.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

CONCLUSIONS AND PLANS FOR THE FUTURE

The strategic plan was be disseminated at the AGM in October 2022.

Ways to generate more income, as well as minimise cost from primary service providers are in constant consideration to maintain financial sustainability.

Whilst BAHT continues to offer generous bursaries and research grants, they will also be subject to constant review. BAHT continues to promote and encourage career development and research amongst its members.

BAHT will be undergoing a website upgrade in 23/24 to aid collection of membership and renewal to ensure the maximum number of members are captured.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03191955 (England and Wales)

Registered Charity number

1057831

Registered office

65-66 Lincoln's Inn Field
London
WC2A 3LH

Trustees

Board of Trustees as at the date of this report

Leanne Topcuoglu	Chair and IFSHT Link
Linda Cornish	Vice Chair and sub-committee Link
Emma Leather	Treasurer
Laura Cooper	Vice Treasurer
Sophie Lalor	Secretary and Communications
Fiona Powell	Bursaries
Miriam Parkinson	Membership
Janey Milligan	Journal
Cate Allen	Website
Susan Dargie	Advertising
Hayley Smith	Historian and EFSHT Link

Independent Examiner

Kerry Gallagher FCA DChA
RSM Tax & Accounting Limited
Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Lloyds Plc
21 - 23 Hill Street
London
W1J 5JW

Solicitors

Farrer and Co
65-66 Lincoln's Inn Fields
London WC2A 3LH

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

16/12/24

Approved by order of the board of trustees on and signed on its behalf by:

M E C Leather

.....
M E C Leather - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

Independent examiner's report to the trustees of British Association of Hand Therapists Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) 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 charity'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 examiner's 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:

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 as 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 (FRS 102)).

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.

Kerry Gallagher

Kerry Gallagher FCA DChA
The Institute of Chartered Accountants in England and Wales

RSM Tax & Accounting Limited
Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU

16/12/24

Date:

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Subscriptions		53,454	96,728
Educational Events		77,150	34,471
Investment income	2	28,466	23,568
Total		<u>159,070</u>	<u>154,767</u>
EXPENDITURE ON			
Raising funds	3	6,502	6,562
Charitable activities			
Grants & Bursary Payable	4	18,094	3,974
Executive Committee		153,087	125,805
Educational Events		117	12,932
Other		99	149
Total		<u>177,899</u>	<u>149,422</u>
Net gains/(losses) on investments		<u>92,424</u>	<u>(70,916)</u>
NET INCOME/(EXPENDITURE)		73,595	(65,571)
RECONCILIATION OF FUNDS			
Total funds brought forward		1,235,441	1,301,012
TOTAL FUNDS CARRIED FORWARD		<u><u>1,309,036</u></u>	<u><u>1,235,441</u></u>

The notes form part of these financial statements

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED (REGISTERED NUMBER: 03191955)**

**BALANCE SHEET
31 MARCH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Intangible assets	8	2,706	4,039
Tangible assets	9	186	277
Investments	10	1,253,724	1,161,833
		1,256,616	1,166,149
CURRENT ASSETS			
Debtors	11	11,111	32,623
Cash at bank and in hand		103,755	101,555
		114,866	134,178
CREDITORS			
Amounts falling due within one year	12	(62,446)	(64,886)
NET CURRENT ASSETS		52,420	69,292
TOTAL ASSETS LESS CURRENT LIABILITIES		1,309,036	1,235,441
NET ASSETS		1,309,036	1,235,441
FUNDS	13		
Unrestricted funds		1,309,036	1,235,441
TOTAL FUNDS		1,309,036	1,235,441

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that 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 charitable 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 charitable company.

The notes form part of these financial statements

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED (REGISTERED NUMBER: 03191955)**

**BALANCE SHEET - continued
31 MARCH 2024**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16/12/24..... and were signed on its behalf by:

M E C Leather

.....
M E C Leather - Trustee

The notes form part of these financial statements

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

CHARITY INFORMATION

The British Association of Hand Therapists Limited is a private company limited by guarantee and incorporated in England and Wales. The address of the charity's registered office and principal place of business is 65-66 Lincoln's Inn Fields, London, WC2A 3LH.

These financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

INTANGIBLE FIXED ASSETS

Intangible fixed assets are stated at cost less amortisation and any provision for impairment.

Amortisation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer software	- 33% on reducing balance
-------------------	---------------------------

TANGIBLE FIXED ASSETS

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

TAXATION

The charity is exempt from corporation tax on its charitable activities.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

INVESTMENTS

Investments are stated at market value at the Balance Sheet date. The Statement of Financial Activities includes the net gains and losses arising on additions and disposals throughout the year.

GOING CONCERN

The Trustees are satisfied that the forecasts provide reasonable expectation that the charity has adequate resources to continue for the foreseeable future and for a period of at least 12 months from signing the financial statements.

FINANCIAL INSTRUMENTS

The Charity's financial assets and liabilities are measured at amortised costs.

2. INVESTMENT INCOME

	2024	2023
	£	£
Other fixed asset invest - FII	27,743	23,321
Deposit account interest	723	247
	<u>28,466</u>	<u>23,568</u>

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

3. RAISING FUNDS

INVESTMENT MANAGEMENT COSTS

	2024	2023
	£	£
Investment management costs	6,502	6,562
	<u>6,502</u>	<u>6,562</u>

4. CHARITABLE ACTIVITIES

	2024	2023
	£	£
Wages	13,338	13,358
Telephone	759	2,816
Postage and stationery	426	846
Advertising	-	431
Assessor tutor fees	160	-
Meetings	6,613	26,045
Subscriptions and publications	117	143
Website costs	13,059	1,638
Legal and professional	35	48
Indemnity insurance	3,201	3,160
Accountancy	12,093	17,058
Penalty	99	149
Newsletter costs	45,126	42,032
Bank charges	730	1,442
Conferences	56,123	26,126
Educational events	-	1,530
Depreciation	91	75
Amortisation	1,333	1,989
Grants to individuals	18,094	3,974
	<u>171,397</u>	<u>142,860</u>

All expenditure was expenditure from unrestricted funds.

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Independent Examiner fees	4,380	7,320
Depreciation - owned assets	91	75
Computer software amortisation	1,333	1,989
	<u>6,804</u>	<u>9,384</u>

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

TRUSTEES' EXPENSES

The trustees are entitled to reclaim reasonable out of pocket expenses. During the period 2023-2024, 4 (2023:2) trustees claimed £5,525 (2023: £1,114) as travel expenses or reimbursed expenses.

7. STAFF COSTS

The average number of persons employed by BAHT during the year was 1 (2023:1).

No employee earned over £60,000 during the period (2023: none).

The average number of employees calculated on a full time equivalent basis analysed by function was

	2024	2023
Education & Research	0.5	0.5
Executive Committee	0.5	0.5
	<u>1.0</u>	<u>1.0</u>

8. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2023 and 31 March 2024	<u>34,800</u>
AMORTISATION	
At 1 April 2023	30,761
Charge for year	<u>1,333</u>
At 31 March 2024	<u>32,094</u>
NET BOOK VALUE	
At 31 March 2024	<u>2,706</u>
At 31 March 2023	<u>4,039</u>

Amortisation charges are included within Executive Committee expenditure.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	17,429	843	18,272
DEPRECIATION			
At 1 April 2023	17,429	566	17,995
Charge for year	-	91	91
At 31 March 2024	17,429	657	18,086
NET BOOK VALUE			
At 31 March 2024	-	186	186
At 31 March 2023	-	277	277

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2023	1,161,833
Additions	36,823
Disposals	(37,356)
Revaluations	92,424
At 31 March 2024	1,253,724
NET BOOK VALUE	
At 31 March 2024	1,253,724
At 31 March 2023	1,161,833

There were no investment assets outside the UK.

Cost or valuation at 31 March 2024 is represented by:

	Listed investments £
Valuation in 2024	170,320
Cost	1,083,404
	1,253,724

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	3,591	4,750
Other debtors	54	-
Prepayments and accrued income	7,466	27,873
	<u>11,111</u>	<u>32,623</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	17,927	21,816
Social security and other taxes	-	325
Other creditors	-	37
Accruals and deferred income	44,519	42,708
	<u>62,446</u>	<u>64,886</u>

DEFERRED INCOME

Deferred income comprises advance membership and journal subscriptions. The subscription runs from 1st February 2023 to 31st January 2024.

	2024	2023
	£	£
Balance at 1st April	36,558	34,808
Amount released to income	(36,558)	(34,808)
Amount deferred in year	82,616	36,558
	<u>82,616</u>	<u>36,558</u>

13. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	1,235,441	73,595	1,309,036
	<u>1,235,441</u>	<u>73,595</u>	<u>1,309,036</u>
TOTAL FUNDS	<u>1,235,441</u>	<u>73,595</u>	<u>1,309,036</u>

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	159,070	(177,899)	92,424	73,595
TOTAL FUNDS	<u>159,070</u>	<u>(177,899)</u>	<u>92,424</u>	<u>73,595</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,301,012	(65,571)	1,235,441
TOTAL FUNDS	<u>1,301,012</u>	<u>(65,571)</u>	<u>1,235,441</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	154,767	(149,422)	(70,916)	(65,571)
TOTAL FUNDS	<u>154,767</u>	<u>(149,422)</u>	<u>(70,916)</u>	<u>(65,571)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024 (2023: £nil).

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

15. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

16. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital. The liability of each member is limited to a sum not exceeding £1 on the winding up of the company.

17. FINANCIAL INSTRUMENTS

	2024 £	2023 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,253,724	1,161,833

BRITISH ASSOCIATION OF HAND THERAPISTS LIMITED

England & Wales - Charity number 1057831

Accounts

REGISTERED COMPANY NUMBER: 03191955 (England and Wales)
REGISTERED CHARITY NUMBER: 1057831

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2023**

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**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Board presents the Report of the Trustees and financial statements of the British Association of Hand Therapists Limited (BAHT) for the year ending 31 March 2023 in accordance with the Charities Act 2011. The statements appear in the format required by the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and comply with the Companies Act 2006. The governing document is the Articles of Association of the Company and members of the Board of Trustees are Directors of the company.

STRUCTURE GOVERNANCE AND MANAGEMENT

Director and Trustees

The British Association of Hand Therapists was formed in February 1984 and in 1996 it became a charitable company limited by guarantee. It will celebrate 40 years next year.

All Directors of the company are also Trustees of the charity, and there are no other directors. The number of Trustees is not subject to a maximum number but should be no less than three. Trustees serve for a term of three years and may be appointed to serve for a further term of two years. Appointment is by election at the Annual General Meeting, which takes place at the annual conference of the Association. All Trustees are members of BAHT and all BAHT full members are eligible to join the board by invitation, self-referral or nomination. The Chair and officers are appointed by the Trustees from among their number. The Board convenes a minimum of six times each year. The board reserves the power to appoint additional directors as it considers fit to do so over the year. During the term of this report the Board had three co-opted members to assist them in their responsibilities.

All Trustees are unpaid volunteers, and may claim reasonable out of pocket expenses only. Trustees give freely of their time to ensure the smooth running of the association. The Board of Trustees is responsible for the governance of BAHT and set the Strategic Direction for the Charity. Trustees are expected to declare any potential conflict of interest, financial or otherwise at any Board meeting and may be required to withdraw from relevant proceedings. This has not occurred during the year.

The board has established three Subcommittees who advise and support the committee, the Education Subcommittee (ESC), the Clinical Evidence Committee (CEC) and the Journal Editorial Board. Each Subcommittee has a Trustee/Director assigned to them who report directly to Board meetings. The Subcommittees' minutes are sent to the board and the board meets with each Subcommittee at least annually. Members are elected to the Subcommittees ESC and CEC at the annual general meeting of the association and have relevant skills in education, and research. The sub committees have their own aims and objectives which link directly with BAHT's Strategic Plan. We are grateful to them for all the hard work that they put into the association.

On appointment each Trustee signs a declaration including a disclosure statement they also sign a HMRC 'Fit and Proper Persons' form. They are given a Trustee Handbook that includes the Articles of Association, policies and procedures. It also contains the roles and responsibilities of the Directors and a copy of Charity Commission leaflet CC3. Each Trustee role has a job description clearly outlining responsibilities.

New Trustees are introduced to the workings of the Board on their first meeting and given a period of time to settle into the workings of the Board prior to taking on responsibilities as Directors. Trustees are co-opted as Directors for up to a year prior to being voted onto the board in order that they can understand the workings of the Board and feel comfortable taking on responsibilities.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE GOVERNANCE AND MANAGEMENT

The board has taken out indemnity insurance via Marsh Commercial Insurance which covers Trustees.

Management and Staffing

The Board appoints a Chair, Vice Chair, Director of Administration and Membership and Director of Finance from within the Board of Trustees. The Board has produced a three-year strategic plan, which directs the activities of the association and the Board. The strategic plan includes the following sections: financial, committees, staffing, membership, education, conference, research, journal, professional links, regional groups and lastly communication and media.

The Education subcommittee and Clinical Evidence Committee elect their own Chair who is responsible for directing their activities. Their activities are also directed by the strategic plan and they are answerable to the Board of Trustees.

The Board have appointed Dennis and Turnbull, chartered accountants, to administer BAHT'S day-to-day accounts. This ensures transparency on all account bookkeeping. Their work is monitored and scrutinised by the Director of Finance.

The association funds are controlled and monitored to ensure that capital is maintained. The association has an agreed annual budget. Expenditure is monitored closely to ensure value for money and the Director of Finance makes a report at every Trustees meeting. Funds are reviewed annually with the bank.

In order to ensure security of funds, protocols and procedures are in place to ensure accountability of funds and the Director of Finance monitors these. The year-end financial statements are subjected to an annual independent examination.

The Board also employs an administrative assistant to deal with membership enquiries, the membership database and assist the directors as required. The administrative assistant also assists the ESC with its administration. The administrative assistant works from home and Health and Safety checks have been made on the work place. There is a clear reporting mechanism and an appraisal system in place.

Membership of BAHT

Full members of BAHT are either physiotherapists or occupational therapists who are Health and Care Professionals Council (HCPC) registered. They have full voting rights. Full members are entitled to discounted course rates, to apply for bursaries and research grants and receive a paper copy as well as electronic access to the quarterly Hand Therapy Journal.

New members can join at any time during the membership year (1st February to 31st January); they receive electronic access to previous issues of the journal as well as the voting rights/entitlements relevant to their membership level. As of 31 March 2023, the membership numbers were as follows: 281 physiotherapists (2022 - 299) and 442 occupational therapists (2022 - 482), total 723 active members (2022 – 781).

Overseas members of BAHT are therapists living outside the United Kingdom. They have no voting rights but receive the quarterly journal and are entitled to discounted course rates. On 31 March 2023 there were 27 overseas members listed on the database.

Associate members also have no voting rights; they receive an electronic copy of the journal and are entitled to discounted course rates. There was 10 associate members at the end of the year.

There were no student members at the year end.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES

Objectives and aims

BAHT's charitable objectives are to:

- Advance and promote the study and general knowledge of the treatment of the hand; and
- Publicise and promote understanding and information in order to ensure high standards of care and research in this field.

To achieve these objectives the charity aims to:

- Offer educational opportunities to members to improve their knowledge of the treatment of the hand. This includes maintaining a structured system or programme of study enabling members to achieve the title Accredited Hand Therapist BAHT, publishing a peer reviewed quarterly journal, offering educational bursaries to members and an annual conference; and
- The association offers research bursaries, publishes research papers in a peer reviewed quarterly journal and encourages members to present free papers and posters at the annual conference.

The strategic plan was developed in 2003 to address these needs in a structured way. It was thoroughly reviewed by the Board of Directors during early 2018, taking account of experiences over the last three years. The most recent plan was raised at the AGM on 21 November 2022 disseminating the future ambitions of the charity. This can be viewed on the association website: www.hand-therapy.co.uk.

Sustaining Viability

The board has ensured that new members have been voted on to the committee. It continues to try to ensure that there is a range of experience, interests and knowledge amongst the directors. All subcommittees have had new suitably qualified members and reviewed their objectives.

All new committee members are co-opted and given induction information and time to establish themselves on the committee. It is essential for us to support members on the committee and their work is much appreciated.

The capability of the association has been maintained by the financial investments and the investment of time by committee members. The capital investment on behalf of BAHT should not fall by greater than 10% year on year. The main incomes for the association are from interests and dividends from the association's portfolio, membership subscriptions and educational events.

Public benefit

The Trustees have referred to the Charity Commission's general guidance on public benefit when renewing the aims and objectives, and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives set.

Education

The ESC has continued to promote and assist UK hand therapists to become Accredited Hand Therapist (AHT) with the assistance of different pathways and courses. The ESC has 9 members, Debbie Miles is the chair.

Around the UK three Level one courses (one face to face, one hybrid, and one virtual) have taken place. There has been two face to face and two virtual Level 2 course. Level three courses in the form of university modules were offered by the University of Essex and University of Nottingham which included injection therapy, research in health care and implementing change in healthcare. Virtual courses were developed due to Covid-19 and have proven very popular with the UK and overseas Hand Therapists and as such we continue to offer them. There are more face-to-face courses being planned for 2023/2024 but some courses will remain to be provided virtually or in a hybrid form ongoing.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES

The electronic Level 1 exam has continued to be successful and is now a permanent feature of the level 1 course process. The online exam currently uses a Moodle programme and the ESC have asked the BAHT EC to finance this ongoing.

The ESC are still working on ways to promote the AHT (BAHT) award and then encourage British hand therapists to gain European Certification of Hand Therapy. We still only have three British therapists who have achieved this award and there is a BAHT bursary to assist with the application process.

Members of the ESC have continued to support the ACP Hand Therapy network. Information regarding this network is now found on the BAHT website.

Bursary awards

BAHT continues to offer a number of Bursaries, which are available to members. Applications for awards and bursaries are considered if it is clear to the directors that such funding will continue to:

- Continue the professional development of the applicant; and
- Achieve the aims and objectives of the association.

Bursaries available for the forthcoming financial year are advertised on the BAHT website, via the regional groups, and via the e-bulletin. Advertising postcards continued to be included in all new members' packs and in the delegate packs at the BAHT annual conference.

Marking criteria, closing dates for applications and the type of bursary are evaluated in order to assure member needs are met along with consistency and objectivity of marking. All applications are considered blind (i.e. there is no knowledge of the identity of the applicant).

The BAHT committees continue to market bursary availability to members via the journal, website, e-bulletin, information at conference, BAHT regional meetings and at BAHT-validated courses; this work continues in order to meet the Charity's objectives. The "Other Conference" bursary now includes non-BAHT validated courses and two "Accreditation of Prior Learning" bursaries, a level II and Level III. The Bursary Director maintains a record of all Bursaries allocated.

During 2022-2023 BAHT awarded 8 bursaries in total, totalling £2,667. This list included:

- 1 National Conference bursary
- 2 international conference bursaries
- 4 Level 2 bursaries
- 1 Charitable

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES

Research

The Clinical Evidence Committee (CEC) now has four members. The CEC continues to meet at least yearly and links in with the Executive Committee, but the majority of CEC communication and working has been via email. The CEC and BSSH continue to have an honorary member on each other's committees. This is currently Catherine Rolls. The goal of this is to further joint research working between our organisations. As a committee we are committed to ensuring that any opportunities that may come from this are open to all members through an EOI process.

The CEC aim to increase research interest and activity among BAHT members and are continuing to work on initiatives to: increase the number of applications for the BAHT research grant; increase the number of free paper and poster submission for the annual conference; support therapists writing papers for publication; to support students wishing to survey the BAHT membership as part of research project; and to encourage an increased interest in hand therapy research.

The CEC aims to promote both the quantity and quality of hand therapy research activity by promoting research workshop at BAHT conferences. Social media and regular BAHT e-bulletins have been used to share information about research training and to invite participation. We continue to update the research resources section of the new BAHT website and review the content of the research section to ensure that it was accurate and fit for purpose. More hand therapy relevant resources such as NICE guidelines and Centre for Evidence Based Hand Surgery (Nottingham), online tools to support critical appraisal of evidence (CASP), general guidance on research methods and outcome measures for therapy and research are under consideration.

The CEC continues to use the common pathway for all individuals wishing to distribute a survey or conduct research through BAHT. This pathway involves a proforma for applicants to fill in to improve the quality of applications, and an assessment tool to review applications to survey the BAHT membership. These tools were introduced to improve the quality of surveys of the BAHT and enable a fair and consistent review peer process. This year, six surveys were peer-reviewed and were distributed via BAHT social media channels (website, e-bulletins, regional group mailing list and twitter).

BAHT CEC promotes engagement in research activity. The CEC on behalf of BAHT have supported calls from other organisations for hand therapists to contribute to their research/guideline development. We continue to use a policy for an open application to be advertised to all BAHT members via the ebulletin and social media, ensuring the membership are aware of opportunities to be research active.

The CEC has been promoting the journal by working with SAGE to manage the process of one-month open access to selected articles; articles are chosen to promote different aspects of the journals collection. The CEC liaises with BAHT website, e-bulletin and social media to promote the article each month.

The authors are notified by the CEC and this often leads to discussion on developments since the publication, and the feedback is that the authors feel encouraged and appreciate being selected as this symbolises an additional acknowledgement of their work. BAHT continues to be committed to provide members with journal which is of the highest scientific quality and makes a significant contribution to the development of the field as a whole. It means publishing original research, including systematic reviews, primary research as well as quality improvement projects and case reports, provided that these are of a high standard. We recognise the importance of small scale and developmental research studies which are necessary precursors to large scale evaluations. The scope of types of articles which the journal accepts for review therefore remains the same but only those which meet minimum standards in terms of originality, rigour and significance to the practice of hand therapy and related fields will be published. Currently about 20% of articles submitted to the journal come from BAHT members.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES

BAHT continues to offer £20,000 a year to fund one large or multiple smaller scale research projects, including audits and service evaluations. The deadline for this application is 1st February, annually.

The BAHT CEC peer review pool has 10 reviewers. There are currently two processes that require peer review: the annual research grant, and the awards for conference abstracts.

For the 2023 Research grant our peer-reviewers, all experienced hand therapy or physiotherapy researchers, reviewed the applications. Reviewing was anonymous using a standardised marking form to ensure consistency, allow appropriate feedback and ensure a fair system of awarding the grant money. None of the peer reviewers were involved in any of the applications submitted and did not work in the same department as any of the applicants. Funding was offered to the highest scoring project in the peer review process. Funding is offered to those projects scoring above a specified threshold and in order of the highest scoring project(s) in the peer review process.

In 2023, Katia Fournier from Imperial College Healthcare NHS Trust was awarded the research grant.

'Developing consensus-based competencies for Advanced Clinical Practice (ACP) Hand Therapists providing first line assessment and management of closed hand fractures in the United Kingdom (UK).'

In addition to the research grant BSSH offered a funded place for a BAHT member on the 2023 Nottingham Systematic Review course, a 4-day course at the University of Nottingham. The successful BAHT member, with support of the BAHT CEC, is to conduct a systematic review on wrist instability - diagnosis and management, selected by BAHT members in 2022 survey. This is the first BAHT/BSSH collaborative and the winner was Hannah Bell.

BAHT Journal

'Hand Therapy' is the official Journal of the British Association of Hand Therapists and is dedicated to the publication of review articles, research articles, audits and case reports covering all aspects of hand rehabilitation and its related fields. Hand Therapy, is available to members in print and online versions. It remains the official journal of the European Federation of Societies for Hand Therapy (EFSHT) and is published quarterly. Content is peer-reviewed with the addition of EFSHT/IFSHT updates and advertising opportunities. BAHT are financially independent in funding the publication of the journal.

The contract between BAHT and SAGE publishers runs from Jan 2020 for a 5 year period until the end of 2024.

All BAHT members received a quarterly print journal and access to the online version, which includes the back catalogue of previously printed editions. The online journal is available through the membership area of the BAHT website (direct link) or through SAGE Publishers website. Members may now choose to 'opt out' of receiving print copies of the journal and receive online only access.

Hand Therapy' costs in the region of £40,000 per annum to produce and distribute. The cost per BAHT member is approximately £56 which is subsidised by BAHT as part of membership benefits.

Dr. Christina Jerosch-Herold remains the editor-in-chief of Hand Therapy and a stipend has been agreed between BAHT and her employer (University of East Anglia) to protect the time spent on journal activity Tina will be retiring from her role in 2023 and planning of recruiting a new editor and chief is underway. Fiona Sandford is in the assistant editor and supports the editor in putting the journal together. A new Editorial Board has been formed combining the Editorial Committee and International Editorial Advisors. Some long-standing members have retired and following and expression of interest call and selection process 2 new members were appointed.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES

The finances and governance will be overseen by a Committee of Management Board comprising of BAHT Executive Committee members, the Editor-in Chief and 3 members of the Editorial Board who are also BAHT members.

Application for PubMed Central indexing was successful. We are proud of this achievement.

The BAHT executive committee, clinical evidence committee and editorial board continue to promote 'Hand Therapy' through social media; Twitter and Facebook. The CEC are able to select a current or previously published journal article and arrange open access for a time limited period in order to publicise the journal, increase downloads and potential citations.

BAHT Website

BAHT continues to communicate with members and the wider hand therapy community via the website.

The website is considered to be of huge benefit for both BAHT members and other hand therapists from the UK and abroad seeking information about our association for educational purposes, as well as members of the public looking for advice and information about hand conditions and hand therapists.

The website was re-developed and launched in June 2018. The re-development costs were spread between financial years ending 31 March 2018 and 31 March 2019. The re-development of the website improved functionality for members and reduces some administrative burden. New improvements include:

- Online ability for members to join, pay membership fees, update profile;
- Online bursary submissions;
- Online research grants submission;
- Membership forum;

BAHT E-bulletin

The first e-bulletin was sent out to members in March 2010. BAHT has committed to deliver the bulletin on a monthly basis from 2019. We currently have around a 60% opening rate for the bulletin. E-bulletin is delivered via the Mailchimp platform in line with our new website.

The e-bulletin has given the BAHT committees an effective way to communicate on a more regular basis with members; we are able to monitor how many members open and click through their bulletin enabling us to improve the content. It has also given us the facility to link members to specific areas of the website. We are also able to use it to issue extra bulletins, for example, reminders to members regarding conference application and courses or job advertising. There has been a good uptake of company advertising and non-BAHT validated courses have also been advertised which has provided extra advertising income.

Advertisers are continuing to purchase special e-bulletins in order to promote their products and job vacancies.

Professional Links

BAHT has worked closely with the European Federation of Societies for Hand Therapy (EFSHT) to develop a profile for a European Certified Hand Therapy Award (ECHT) and has allocated a specific bursary award to encourage members to apply.

The EFSHT council meeting was held online June 2022, and a representative from the Executive Committee attended.

The quarterly journal of BAHT is also the official journal of EFSHT, which EFSHT has kindly supported with donations in previous financial years.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES

BAHT have continued the close relationship with British Society for Surgery of the Hand (BSSH) including maintaining a hand surgeon as honorary president of the association.

BSSH continue to generously fund two BAHT members to attend the BSSH Instructional Courses in Manchester which run twice yearly. Members have successfully applied for and attended the Instructional Course. BSSH also fund an International Conference bursary.

The regular page within the journal for the International Federation of Societies for Hand Therapy (IFSHT) has continued through this financial year. IFSHT now has 55 full member countries and BAHT continues to maintain close links, including voting on membership. BAHT worked closely with IFSHT and BSSH in the planning of the international congress which was held in London in June 2022 and was a great success and a source of income for BAHT.

Amendments to BAHT Articles of Association were approved at the 2012 AGM. These included a requirement that all physiotherapy members are also members of the Chartered Society of Physiotherapists (CSP) in order to be recognized as a Professional Network member of CSP. BAHT has continued to send a representative to all Alliance and PN Chairs meetings and is participating in all relevant CSP issues including NICE alerts, CSP congress and discussions regarding research priorities. We have also answered calls for hand therapy representatives on commissioning committees providing members as experts to promote the profile of hand therapy in national issues.

The Royal College of Occupational Therapy (RCOT) is unable to acknowledge BAHT as a specialist group due to BAHT's independent financial status. However, the Executive Committee have met with senior personnel from RCOT and continue to forge new links with the association.

BAHT is also a registered stakeholder with the National Institute for Health and Clinical Excellence (NICE) and has been involved in the development of standards for rheumatoid arthritis, fractures and complex fractures.

Communication

The Journal, e-bulletin and Regional Group meetings are the principle means of communication with BAHT members. They keep members up to date with the most recent peer reviewed scientific articles and book reviews (journal) and with the more informal news including conference and course notices (e-bulletin). Regional groups across the UK continue to thrive and assist BAHT in meeting its objectives to advance and promote the general knowledge of hand therapy.

Advertising

BAHT continues to gain revenue from advertising on the website, through e-bulletins and in the Hand Therapy Journal. The website and e-bulletin generate the most advertising interest for companies wishing to advertise jobs and training in particular. The new website now offers BAHT a range of different advertising opportunities to further increase income for example the use of sponsored banners.

COVID-19

Due to the impact of Covid-19, in 2021, BAHT delivered a hybrid conference allowing delegates to attend both virtually and in person. There was no conference in 2022 due to the joint international surgical and hand therapy congress in London. The 2023 conference took place in Bournemouth in October 2023 and will be reported in the 2023-2024 financial statements.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES

There was an immediate impact on the organisation's investment portfolio following the outbreak of Covid-19, however there has subsequently been a full recovery. Careful budgeting has been carried out for the upcoming financial year to future-proof the organisation.

FINANCIAL REVIEW

Financial position

BAHT continues to receive its principal income from membership subscriptions, portfolio dividends, educational events and interest. Income generating activities such as courses, advertising and high-quality conferences continue to be a focus for the organisation.

Portfolio investments continue to provide an income, with income for this financial year increasing to £23,568 in comparison to £16,010 in 2021/2022.

BAHT is looking at improving the way the membership subscription is collected to ensure the maximum number of members are renewed in a timely manner.

A conference was held in June 2022 in conjunction with the IFFSH in which the charity received £20,317 from this event. BAHT didn't host their own conference in 2022 due to this event.

The charity's expenditure has increased this year to £149,422 due to the costs required to deliver the conference and an increase in grants and bursaries payable as more courses took place. Last year the expenditure was £116,531.

Committee members continue to work hard to decrease the gap between expenses and income to maintain sustainability of the Association. There is ongoing work to improve BAHT's financial stability, streamlining processes to decrease costs, and optimising membership in the most cost effective way. There has been a proposed increase of £5 in yearly membership fees. This information has been disseminated to all members via e-bulletin.

Investment policy

Given the current economic climate and ongoing financial instability, the committee decided to maintain a balanced portfolio with a medium risk status. This is to mitigate loss whilst maximising the opportunity for growth.

Reserves policy

The board of Trustees continues to prioritise the level of reserves to ensure BAHT remains active for many years. We continue to work hard to function within our income and minimise unnecessary expenditure wherever possible. The total amount of reserves held as at 31 March 2023 £1,235,441 (31 March 2022 - £1,301,012), all of which is unrestricted.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

CONCLUSIONS AND PLANS FOR THE FUTURE

The strategic plan was be disseminated at the AGM in October 2022.

Ways to generate more income, as well as minimise cost from primary service providers are in constant consideration to maintain financial sustainability.

Whilst BAHT continues to offer generous bursaries and research grants, they will also be subject to constant review. BAHT continues to promote and encourage career development and research amongst its members.

BAHT will be undergoing a website upgrade in 23/24 to aid collection of membership and renewal to ensure the maximum number of members are captured.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03191955 (England and Wales)

Registered Charity number

1057831

Registered office

66 Lincoln's Inn Field
London
WC2A 3LH

Trustees

The Board of Trustees during the year up to the date of signing this report are as follows:

Leanne Topcuoglu	Chair and IFSHT Link
Linda Cornish	Vice Chair and sub-committee Link
Emma Leather	Co Treasurer
Esther Ibrahim	Treasurer
Laura Cooper	Co Treasurer
Sophie Lalor	Secretary and Communications
Fiona Powell	Bursaries
Miriam Parkinson	Membership
Janey Milligan	Journal
Cate Allen	Website
Susan Dargie	Advertising
Hayley Smith	Historian and EFSHT Link

Independent Examiner

Kerry Gallagher FCA DCha
RSM UK Tax & Accounting Limited
Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Lloyds Plc
21 - 23 Hill Street
London
W1J 5JW

Solicitors

Farrer and Co
66 Lincoln's Inn Fields
London WC2A 3LH

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

Approved by order of the board of trustees on **19/06/24** and signed on its behalf by:

E.C. Leather

.....
E Leather – Co-Trustee

Independent examiner's report to the trustees of British Association of Hand Therapists Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) 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 charity'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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's 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:

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 as 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 (FRS 102)).

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.

Kerry Gallagher

Kerry Gallagher FCA DChA
The Institute of Chartered Accountants in England and Wales

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED
Chartered Accountants
RSM Tax & Accounting Limited
Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU

Date: 21/06/24

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Executive Committee		-	186
Subscriptions		96,728	44,466
Educational Events		34,471	38,697
Investment income	2	23,568	16,010
Other income		-	530
Total		<u>154,767</u>	<u>99,889</u>
EXPENDITURE ON			
Raising funds	3	6,562	5,196
Charitable activities			
Grants & Bursary Payable	4	3,974	20,539
Executive Committee		125,805	90,796
Educational Events		12,932	-
Other		149	-
Total		<u>149,422</u>	<u>116,531</u>
Net (losses)/gains on investments		<u>(70,916)</u>	<u>39,819</u>
NET (EXPENDITURE)/INCOME		(65,571)	23,177
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>1,301,012</u>	<u>1,277,835</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,235,441</u></u>	<u><u>1,301,012</u></u>

The notes form part of these financial statements

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**BALANCE SHEET
31 MARCH 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Intangible assets	8	4,039	6,028
Tangible assets	9	277	56
Investments	10	<u>1,161,833</u>	<u>1,235,964</u>
		1,166,149	1,242,048
CURRENT ASSETS			
Debtors	11	32,623	16,544
Cash at bank and in hand		<u>101,555</u>	<u>87,795</u>
		134,178	104,339
CREDITORS			
Amounts falling due within one year	12	(64,886)	(45,375)
		<u>69,292</u>	<u>58,964</u>
NET CURRENT ASSETS			
		<u>1,235,441</u>	<u>1,301,012</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>1,235,441</u>	<u>1,301,012</u>
NET ASSETS			
		<u>1,235,441</u>	<u>1,301,012</u>
FUNDS	13		
Unrestricted funds		<u>1,235,441</u>	<u>1,301,012</u>
TOTAL FUNDS		<u>1,235,441</u>	<u>1,301,012</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that 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 charitable 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 charitable company.

The notes form part of these financial statements

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**BALANCE SHEET - continued
31 MARCH 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19/06/24 and were signed on its behalf by:

E.C. Leather

.....
E Leather – Co-Trustee

The notes form part of these financial statements

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

CHARITY INFORMATION

The British Association of Hand Therapists Limited is a private company limited by guarantee and incorporated in England and Wales. The address of the charity's registered office and principal place of business is 66 Lincoln's Inn Fields, London, WC2A 3LH.

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

These financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

INTANGIBLE FIXED ASSETS

Intangible fixed assets are stated at cost less amortisation and any provision for impairment.

Amortisation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer software	- 33% on reducing balance
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TANGIBLE FIXED ASSETS

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

TAXATION

The charity is exempt from corporation tax on its charitable activities.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

INVESTMENTS

Investments are stated at market value at the Balance Sheet date. The Statement of Financial Activities includes the net gains and losses arising on additions and disposals throughout the year.

GOING CONCERN

The Trustees are satisfied that the forecasts provide reasonable expectation that the charity has adequate resources to continue for the foreseeable future and for a period of at least 12 months from signing the financial statements.

FINANCIAL INSTRUMENTS

The Charity's financial assets and liabilities are measured at amortised costs.

2. INVESTMENT INCOME

	2023	2022
	£	£
Other fixed asset invest - FII	23,321	15,979
Deposit account interest	<u>247</u>	<u>31</u>
	<u><u>23,568</u></u>	<u><u>16,010</u></u>

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

3. RAISING FUNDS

INVESTMENT MANAGEMENT COSTS

	2023	2022
	£	£
Investment management costs	<u>6,562</u>	<u>5,196</u>

4. CHARITABLE ACTIVITIES

	2023	2022
	£	£
Wages	13,358	10,230
Telephone	2,816	619
Postage and stationery	846	673
Advertising	431	400
Meetings	26,045	4,440
Subscriptions and publications	143	78
Website costs	1,638	2,088
Entertainment expenses	-	4,813
Legal and professional	48	1,710
Indemnity insurance	3,160	3,215
Accountancy fees	17,058	8,340
Penalty	149	-
Newsletter costs	42,032	26,507
Bank charges	1,442	439
Conferences	26,126	24,249
Educational events	1,530	-
Depreciation	75	26
Amortisation	1,989	2,969
Grants to individuals	<u>3,974</u>	<u>20,539</u>
	<u>142,860</u>	<u>111,335</u>

All expenditure was expenditure from unrestricted funds.

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging:

	2023	2022
	£	£
Independent Examiner fees	7,320	3,300
Depreciation - owned assets	75	26
Computer software amortisation	<u>1,989</u>	<u>2,969</u>

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

The trustees are entitled to reclaim reasonable out of pocket expenses. During the period 2022-2023, 4 (2022:2) trustees claimed £711 (2022: £1,401) as travel expenses or reimbursed expenses.

7. STAFF COSTS

The average number of persons employed by BAHT during the year was 1 (2022:1).

No employee earned over £60,0000 during the period (2022: none).

The average number of employees calculated on a full time equivalent basis analysed by function was

	2023	2022
Education & Research	0.5	0.5
Executive Committee	<u>0.5</u>	<u>0.5</u>
	<u><u>1.0</u></u>	<u><u>1.0</u></u>

8. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2022 and 31 March 2023	<u>34,800</u>
AMORTISATION	
At 1 April 2022	28,772
Charge for year	<u>1,989</u>
At 31 March 2023	<u>30,761</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>4,039</u></u>
At 31 March 2022	<u><u>6,028</u></u>

Amortisation charges are included within Executive Committee expenditure.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022	17,429	547	17,976
Additions	<u>-</u>	<u>296</u>	<u>296</u>
At 31 March 2023	<u>17,429</u>	<u>843</u>	<u>18,272</u>
DEPRECIATION			
At 1 April 2022	17,429	491	17,920
Charge for year	<u>-</u>	<u>75</u>	<u>75</u>
At 31 March 2023	<u>17,429</u>	<u>566</u>	<u>17,995</u>
NET BOOK VALUE			
At 31 March 2023	<u>-</u>	<u>277</u>	<u>277</u>
At 31 March 2022	<u>-</u>	<u>56</u>	<u>56</u>

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2022	1,235,964
Additions	36,128
Disposals	(39,343)
Revaluations	<u>(70,916)</u>
At 31 March 2023	<u>1,161,833</u>
NET BOOK VALUE	
At 31 March 2023	<u>1,161,833</u>
At 31 March 2022	<u>1,235,964</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2023 is represented by:

	Listed investments £
Valuation in 2023	169,872
Cost	<u>991,961</u>
	<u>1,161,833</u>

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	4,750	1,613
PAYE refund	-	240
Other debtors	-	369
Prepayments and accrued income	<u>27,873</u>	<u>14,322</u>
	<u>32,623</u>	<u>16,544</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	21,816	7,267
Social security and other taxes	325	-
Other creditors	37	-
Accruals and deferred income	<u>42,708</u>	<u>38,108</u>
	<u>64,886</u>	<u>45,375</u>

DEFERRED INCOME

Deferred income comprises advance membership and journal subscriptions. The subscription runs from 1st February 2023 to 31st January 2024.

	2023	2022
	£	£
Balance at 1st April	34,808	37,504
Amount released to income	(34,808)	(37,504)
Amount deferred in year	<u>36,558</u>	<u>34,808</u>
	<u>36,558</u>	<u>34,808</u>

13. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	1,301,012	(65,571)	1,235,441
	<u>1,301,012</u>	<u>(65,571)</u>	<u>1,235,441</u>
TOTAL FUNDS	<u>1,301,012</u>	<u>(65,571)</u>	<u>1,235,441</u>

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	154,767	(149,422)	(70,916)	(65,571)
TOTAL FUNDS	<u>154,767</u>	<u>(149,422)</u>	<u>(70,916)</u>	<u>(65,571)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	1,277,835	23,177	1,301,012
TOTAL FUNDS	<u>1,277,835</u>	<u>23,177</u>	<u>1,301,012</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	99,889	(116,531)	39,819	23,177
TOTAL FUNDS	<u>99,889</u>	<u>(116,531)</u>	<u>39,819</u>	<u>23,177</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 (31 March 2022: £Nil).

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

16. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital. The liability of each member is limited to a sum not exceeding £1 on the winding up of the company.

17. FINANCIAL INSTRUMENTS

	2023 £	2022 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,161,833	1,235,964

BRITISH ASSOCIATION OF HAND THERAPISTS LIMITED

England & Wales - Charity number 1057831

Accounts

REGISTERED COMPANY NUMBER: 03191955 (England and Wales)
REGISTERED CHARITY NUMBER: 1057831

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**BRITISH ASSOCIATION OF HAND THERAPISTS
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FOR THE YEAR ENDED 31 MARCH 2022**

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**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Board presents the Report of the Trustees and financial statements of the British Association of Hand Therapists Limited (BAHT) for the year ending 31st March 2022 in accordance with the Charities Act 2011. The statements appear in the format required by the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and comply with the Companies Act 2006. The governing document is the Articles of Association of the Company and members of the Board of Trustees are Directors of the company.

STRUCTURE GOVERNANCE AND MANAGEMENT

Director and Trustees

The British Association of Hand Therapists was formed in February 1984 and in 1996 it became a charitable company limited by guarantee.

All Directors of the company are also Trustees of the charity, and there are no other directors. The number of Trustees is not subject to a maximum number but should be no less than three. Trustees serve for a term of three years and may be appointed to serve for a further term of two years. Appointment is by election at the Annual General Meeting, which takes place at the annual conference of the Association. All Trustees are members of BAHT and all BAHT full members are eligible to join the board by invitation, self-referral or nomination. The Chair and officers are appointed by the Trustees from among their number. The Board convenes a minimum of six times each year. The board reserves the power to appoint additional directors as it considers fit to do so over the year. During the term of this report the Board had three co-opted members to assist them in their responsibilities.

All Trustees are unpaid volunteers, and may claim reasonable out of pocket expenses only. Trustees give freely of their time to ensure the smooth running of the association. The Board of Trustees is responsible for the governance of BAHT and set the Strategic Direction for the Charity. Trustees are expected to declare any potential conflict of interest, financial or otherwise at any Board meeting and may be required to withdraw from relevant proceedings. This has not occurred during the year.

The board has established three Subcommittees who advise and support the committee, the Education Subcommittee (ESC), the Clinical Evidence Committee (CEC) and the Journal Editorial Board. Each Subcommittee has a Trustee/Director assigned to them who report directly to Board meetings. The Subcommittees' minutes are sent to the board and the board meets with each Subcommittee at least annually. Members are elected to the Subcommittees ESC and CEC at the annual general meeting of the association and have relevant skills in education, and research. The sub committees have their own aims and objectives which link directly with BAHT's Strategic Plan. We are grateful to them for all the hard work that they put into the association.

On appointment each Trustee signs a declaration including a disclosure statement they also sign a HMRC 'Fit and Proper Persons' form. They are given a Trustee Handbook that includes the Articles of Association, policies and procedures. It also contains the roles and responsibilities of the Directors and a copy of Charity Commission leaflet CC3. Each Trustee role has a job description clearly outlining responsibilities.

New Trustees are introduced to the workings of the Board on their first meeting and given a

period of time to settle into the workings of the Board prior to taking on responsibilities as Directors. Trustees are co-opted as Directors for up to a year prior to being voted onto the board in order that they can understand the workings of the Board and feel comfortable taking on responsibilities.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The board has taken out indemnity insurance via Marsh Commercial Insurance which covers Trustees.

Management and Staffing

The Board appoints a Chair, Vice Chair, Director of Administration and Membership and Director of Finance from within the Board of Trustees. The Board has produced a three-year strategic plan, which directs the activities of the association and the Board. The strategic plan includes the following sections: financial, committees, staffing, membership, education, conference, research, journal, professional links, regional groups and lastly communication and media.

The Education subcommittee and Clinical Evidence Committee elect their own Chair who is responsible for directing their activities. Their activities are also directed by the strategic plan and they are answerable to the Board of Trustees.

The Board have appointed Dennis and Turnbull, chartered accountants, to administer BAHT'S day-to-day accounts. This ensures transparency on all account bookkeeping. Their work is monitored and scrutinised by the Director of Finance.

The association funds are controlled and monitored to ensure that capital is maintained. The association has an agreed annual budget. Expenditure is monitored closely to ensure value for money and the Director of Finance makes a report at every Trustees meeting. Funds are reviewed annually with the bank.

In order to ensure security of funds, protocols and procedures are in place to ensure accountability of funds and the Director of Finance monitors these. The year-end financial statements are subjected to an annual independent examination.

The Board also employs an administrative assistant to deal with membership enquiries, the membership database and assist the directors as required. The administrative assistant also assists the ESC with its administration. The administrative assistant works from home and Health and Safety checks have been made on the work place. There is a clear reporting mechanism and an appraisal system in place.

Membership of BAHT

Full members of BAHT are either physiotherapists or occupational therapists who are Health and Care Professionals Council (HCPC) registered. They have full voting rights. Full members are entitled to discounted course rates, to apply for bursaries and research grants and receive a paper copy as well as electronic access to the quarterly Hand Therapy Journal.

New members can join at any time during the membership year (1st February to 31st January); they receive electronic access to previous issues of the journal as well as the voting rights/entitlements relevant to their membership level. As of 31st March 2022, the membership numbers were as follows: 299 physiotherapists (2021- 303) and 482 occupational therapists (2021- 490), (total = 781 active members).

Overseas members of BAHT are therapists living outside the United Kingdom. They have no voting rights but receive the quarterly journal and are entitled to discounted course rates. On 31st March 2022 there were 28 overseas members listed on the database.

Associate members also have no voting rights; they receive an electronic copy of the journal and are entitled to discounted course rates. There was 4 associate members at the end of the year (31st March 2022).

There were no student members at the year-end (31st March 2022).

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

Objectives and aims

BAHT's charitable objectives are to:

Advance and promote the study and general knowledge of the treatment of the hand; and publicise and promote understanding and information in order to ensure high standards of care and research in this field.

To achieve these objectives the charity aims to:

Offer educational opportunities to members to improve their knowledge of the treatment of the hand. This includes maintaining a structured system or programme of study enabling members to achieve the title Accredited Hand Therapist BAHT, publishing a peer reviewed quarterly journal, offering educational bursaries to members and an annual conference; and The association offers research bursaries, publishes research papers in a peer reviewed quarterly journal and encourages members to present free papers and posters at the annual conference.

The strategic plan was developed in 2003 to address these needs in a structured way. It was thoroughly reviewed by the Board of Directors during early 2018, taking account of experiences over the last three years. The most recent plan was raised at the AGM on 21st November 2022 disseminating the future ambitions of the charity. This can be viewed on the association website: www.hand-therapy.co.uk .

Sustaining Viability

The board has ensured that new members have been voted on to the committee. It continues to try to ensure that there is a range of experience, interests and knowledge amongst the directors. All subcommittees have had new suitably qualified members and reviewed their objectives.

All new committee members are co-opted and given induction information and time to establish themselves on the committee. It is essential for us to support members on the committee and their work is much appreciated.

The capability of the association has been maintained by the financial investments and the investment of time by committee members. The capital investment on behalf of BAHT should not fall by greater than 10% year on year. The main incomes for the association are from interests and dividends from the association's portfolio, membership subscriptions and educational events.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have referred to the Charity Commission's general guidance on public benefit when renewing the aims and objectives, and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives set.

Education

The ESC has continued to promote and assist UK hand therapists to become Accredited Hand Therapist (AHT) with the assistance of different pathways and courses.

Around the UK five Level 1 courses (three face to face, one hybrid, and one virtual) have taken place. There has been one face to face and one virtual Level 2 course. There was also one Level 3 face to face course this year. Virtual courses were developed due to Covid-19 and have proven very popular with the UK and overseas Hand Therapists and as such we continue to offer them. There are face to face courses being planned for 2023 but some courses will remain to be provided virtually or in a hybrid form ongoing.

University accredited modules have been affected by Covid-19 but have started to return to normal, and there are Level 3 MSc modules planned at both Essex and Nottingham Universities. We are looking forward to more hand therapist achieving BAHT points via this route.

The electronic Level 1 exam has continued to be successful and is now a permanent feature of the level 1 course process. The online exam currently uses a Moodle programme and the ESC have asked the BAHT EC to finance this ongoing.

The ESC are still working on ways to promote the AHT (BAHT) award and then encourage British hand therapists to gain European Certification of Hand Therapy. We still only have three British therapists who have achieved this award and there is a BAHT bursary to assist with the application process.

Members of the ESC have continued to support the ACP Hand Therapy network. Information regarding this network is now found on the BAHT website and soon the peer reviewed Hand Therapy standards for some specific hand trauma conditions will be disseminated on the website. The network is not working on competencies and still plan to have an annual study day.

Bursary awards

BAHT continues to offer a number of Bursaries, which are available to members. Applications for awards and bursaries are considered if it is clear to the directors that such funding will continue to:

Continue the professional development of the applicant; and
Achieve the aims and objectives of the association.

Bursaries available for the forthcoming financial year are advertised on the BAHT website, via the regional groups, and via the e-bulletin. Advertising postcards continued to be included in all new members' packs and in the delegate packs at the BAHT annual conference.

Marking criteria, closing dates for applications and the type of bursary are evaluated in order to assure member needs are met along with consistency and objectivity of marking. All applications are considered blind (i.e. there is no knowledge of the identity of the applicant).

The BAHT committees continue to market bursary availability to members via the journal, website, e-bulletin, information at conference, BAHT regional meetings and at BAHT-validated courses; this work continues in order to meet the Charity's objectives. The "Other Conference" bursary now includes non-BAHT validated courses and two "Accreditation of Prior Learning"

bursaries, a level II and Level III. The Bursary Director maintains a record of all Bursaries allocated.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

During 2022 BAHT awarded 17 bursaries in total, totalling £4,150.

This list included:

- 1 National Conference bursary
- 2 Other course bursaries
- 2 Accreditation of Prior Learning Level 2 bursaries
- 1 Level 2 bursary
- 1 Level 3 bursary

There was a unique opportunity for 10 special conference bursaries for the triennial International Federation of Societies for Hand Therapy Congress which was held in London in June 2022.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

Research

The Clinical Evidence Committee (CEC) now has five members. We have had one new member - Jenny Lane, which is also a member of the British Society for Surgery of the Hand (BSSH) and have have two members stepping down - Lisa Newington and Donna Kennedy. The CEC continues to meet at least yearly and links in with the Executive Committee, but the majority of CEC communication and working has been via email. The CEC and BSSH continue to have an honorary member on each other's committees. The goal of this is to further joint research working between our organisations. As a committee we are committed to ensuring that any opportunities that may come from this are open to all members through an EOI process. Jenny Lane shared the BSSH research committee's work and aims and to work with BAHT to influence trial design, improve quality of trials by creating ways for surgeons and hand therapists to collaborate.

The CEC aim to increase research interest and activity among BAHT members and are continuing to work on initiatives to: increase the number of applications for the BAHT research grant; increase the number of free paper and poster submission for the annual conference; support therapists writing papers for publication; to support students wishing to survey the BAHT membership as part of research project; and to encourage an increased interest in hand therapy research.

The CEC is also exploring opportunities for BAHT members to be involved in the Reconstructive Surgery Trials Network's (RSTN) two research committee positions: 1) BAHT hand therapy trainee with the main RSTN Trainee Committee and 2) BAHT hand therapy lead on RSTN Consultant Advisory Panel.

The CEC aims to promote both the quantity and quality of hand therapy research activity by promoting research workshop at BAHT conferences. Social media and regular BAHT e-bulletins have been used to share information about research training and to invite participation. We continue to update the research resources section of the new BAHT website and review the content of the research section to ensure that it was accurate and fit for purpose. More hand therapy relevant resources such as NICE guidelines and Centre for Evidence Based Hand Surgery (Nottingham), online tools to support critical appraisal of evidence (CASP), general guidance on research methods and outcome measures for therapy and research are under consideration.

The CEC continues to use the common pathway for all individuals wishing to distribute a survey or conduct research through BAHT. This pathway involves a newly developed proforma for applicants to fill in to improve the quality of applications, and a previously developed assessment tool to review applications to survey the BAHT membership. These tools were introduced to improve the quality of surveys of the BAHT and enable a fair and consistent review peer process. This year, six surveys were peer-reviewed and were distributed via BAHT social media channels (website, e-bulletins, regional group mailing list and twitter).

BAHT CEC promotes engagement in research activity. The CEC on behalf of BAHT have supported calls from other organisations for hand therapists to contribute to their research/guideline development. We continue to use a policy for an open application to be advertised to all BAHT members via the ebulletin and social media, ensuring the membership are aware of opportunities to be research active.

The CEC has been promoting the journal by working with SAGE to manage the process of one-month open access to selected articles; articles are chosen to promote different aspects of the journals collection. The CEC liaises with BAHT website, e-bulletin and social media to promote the article each month.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

The authors are notified by the CEC and this often leads to discussion on developments since the publication, and the feedback is that the authors feel encouraged and appreciate being selected as this symbolises an additional acknowledgement of their work. BAHT continues to be committed to provide members with journal which is of the highest scientific quality and makes a significant contribution to the development of the field as a whole. This is also what members want according to the latest membership survey about the journal. It means publishing original research, including systematic reviews, primary research as well as quality improvement projects and case reports, provided that these are of a high standard. We recognise the importance of small scale and developmental research studies which are necessary precursors to large scale evaluations. The scope of types of articles which the journal accepts for review therefore remains the same but only those which meet minimum standards in terms of originality, rigour and significance to the practice of hand therapy and related fields will be published. Currently about 20% of articles submitted to the journal come from BAHT members.

BAHT continues to offer £20,000 a year to fund one large or multiple smaller scale research projects, including audits and service evaluations. The deadline for this application is 1st February, annually. Following previous collaborations with the BSSH and CSP James Lind Alliance Priority Setting Partnerships, applicants were encouraged to focus their research questions to one or more of the identified research priorities [1]*.

The BAHT CEC peer review pool has 9 reviewers. There are currently two processes that require peer review: the annual research grant, and the awards for conference abstracts.

The BAHT annual conference 2021 with the theme 'Back to Basics' was delivered as a hybrid conference in October 2021. This year, Donna Kennedy & Lisa Newington have been awarded co-chairs of the International Conference IFSHT London 2022 abstract committee.

For the 2022 Research grant our peer-reviewers, all experienced hand therapy or physiotherapy researchers, reviewed the applications. Reviewing was anonymous using a standardised marking form to ensure consistency, allow appropriate feedback and ensure a fair system of awarding the grant money. None of the peer reviewers were involved in any of the applications submitted and did not work in the same department as any of the applicants. Funding was offered to the highest scoring project in the peer review process. Funding is offered to those projects scoring above a specified threshold and in order of the highest scoring project(s) in the peer review process.

In 2022, Catherine Rolls of the University Hospitals Bristol and Weston NHS Foundation Trust was successfully awarded for the following project:

"What Patient Reported Outcome Measures do UK hand therapists/physiotherapists use to evaluate recovery in the 18 months following a distal radius fracture and what factors influence outcome measure use? A survey of practice."

The following project was considered for funding and awarded in May 2021:

Dominique Hughes - An Epidemiological Study of upper limb amputations in Scotland 2005-2019. This project is ongoing.

There were three research grant applications in the 2020 round and BAHT was able to award funding to one project:

Lisa Newington - "Return to driving and work after carpal tunnel release: What should we advise our patients? A Delphi study of hand therapists, hand surgeons and general practitioners."

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

The study is now complete and has been published in the Journal of Hand Therapy. Lisa is now working with the Faculty of Occupational Medicine to update Occupational Health guidance and link in with the BSSH Getting It Right First Time guidelines team. The grant finishes at the end of February 2023 at which point a final grant summary will be provided.

[1]*http://www.bssh.ac.uk/patients/bssh_james_lind_alliance_partnership.aspx
<https://www.csp.org.uk/news/2018-03-01-csp-puts-patient-opinion-centre-new-research-priorities>

BAHT Journal

'Hand Therapy' is the official Journal of the British Association of Hand Therapists and is dedicated to the publication of review articles, research articles, audits and case reports covering all aspects of hand rehabilitation and its related fields. Hand Therapy, is available to members in print and online versions. It remains the official journal of the European Federation of Societies for Hand Therapy (EFSHT) and is published quarterly. Content is peer-reviewed with the addition of EFSHT/IFSHT updates and advertising opportunities. BAHT are financially independent in funding the publication of the journal.

The contract between BAHT and SAGE publishers has been renewed and runs from Jan 2020 for a 5 year period until the end of 2024.

All BAHT members received a quarterly print journal and access to the online version, which includes the back catalogue of previously printed editions. The online journal is available through the membership area of the BAHT website (direct link) or through SAGE Publishers website. Members may now choose to 'opt out' of receiving print copies of the journal and receive online only access.

'Hand Therapy' costs in the region of £40,000 per annum to produce and distribute. The cost per BAHT member is approximately £56 which is subsidised by BAHT as part of membership benefits.

Dr. Christina Jerosch-Herold remains the editor-in-chief of Hand Therapy and a stipend has been agreed between BAHT and her employer (University of East Anglia) to protect the time spent on journal activity. Fiona Sandford is in the assistant editor and supports the editor in putting the journal together. A new Editorial Board has been formed combining the Editorial Committee and International Editorial Advisors. Some long-standing members have retired and following and expression of interest call and selection process 4 new members were appointed. The finances and governance will be overseen by a Committee of Management Board comprising of BAHT Executive Committee members, the Editor-in Chief and 3 members of the Editorial Board who are also BAHT members.

In 2022 the reapplication for PubMed Central indexing was submitted and an outcome is anticipated in 2023.

The BAHT executive committee, clinical evidence committee and editorial board continue to promote 'Hand Therapy' through social media; Twitter and Facebook. The CEC are able to select a current or previously published journal article and arrange open access for a time limited period in order to publicise the journal, increase downloads and potential citations.

BAHT Website

BAHT continues to communicate with members and the wider hand therapy community via the website.

The website is considered to be of huge benefit for both BAHT members and other hand

therapists from the UK and abroad seeking information about our association for educational purposes, as well as members of the public looking for advice and information about hand conditions and hand therapists.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

The website was re-developed and launched in June 2018. The re-development costs were spread between financial years ending 31st March 2018 and 31st March 2019. The re-development of the website improved functionality for members and reduces some administrative burden. New improvements include:

- Online ability for members to join, pay membership fees, update profile;
- Online bursary submissions;
- Online research grants submission;
- Membership forum;

BAHT E-bulletin

The first e-bulletin was sent out to members in March 2010. BAHT has committed to deliver the bulletin on a monthly basis from 2019. We currently have around a 50% opening rate for the bulletin. E-bulletin is delivered via the Mailchimp platform in line with our new website.

The e-bulletin has given the BAHT committees an effective way to communicate on a more regular basis with members; we are able to monitor how many members open and click through their bulletin enabling us to improve the content. It has also given us the facility to link members to specific areas of the website. We are also able to use it to issue extra bulletins, for example, this year to provide up to date information regarding COVID19, reminders to members regarding conference application and course or job advertising. There has been a good uptake of company advertising and non-BAHT validated courses have also been advertised which has provided extra advertising income.

Advertisers are continuing to purchase special e-bulletins in order to promote their products and job vacancies.

Professional Links

BAHT has worked closely with the European Federation of Societies for Hand Therapy (EFSHT) to develop a profile for a European Certified Hand Therapy Award (ECHT) and has allocated a specific bursary award to encourage members to apply.

The EFSHT council meeting was held online June 2021, and a representative from the Executive Committee attended.

The quarterly journal of BAHT is also the official journal of EFSHT, which EFSHT has kindly supported with donations in previous financial years.

BAHT have continued the close relationship with British Society for Surgery of the Hand (BSSH) including maintaining a hand surgeon as honorary president of the association.

BSSH continue to generously fund two BAHT members to attend the BSSH Instructional Courses in Manchester which run twice yearly. Members have successfully applied for and attended the Instructional Course. BSSH also fund an International Conference bursary - see Table 1.

The regular page within the journal for the International Federation of Societies for Hand Therapy (IFSHT) has continued through this financial year. IFSHT now has 55 full member countries and BAHT continues to maintain close links, including voting on membership. BAHT continues to work closely with IFSHT and BSSH in planning for the international congress to be held in London in 2022.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

Amendments to BAHT Articles of Association were approved at the 2012 AGM. These included a requirement that all physiotherapy members are also members of the Chartered Society of Physiotherapists (CSP) in order to be recognized as a Professional Network member of CSP. BAHT has continued to send a representative to all Alliance and PN Chairs meetings and is participating in all relevant CSP issues including NICE alerts, CSP congress and discussions regarding research priorities. We have also answered calls for hand therapy representatives on commissioning committees providing members as experts to promote the profile of hand therapy in national issues.

The Royal College of Occupational Therapy (RCOT) is unable to acknowledge BAHT as a specialist group due to BAHT's independent financial status. However, the Executive Committee have met with senior personnel from RCOT and continue to forge new links with the association.

BAHT is also a registered stakeholder with the National Institute for Health and Clinical Excellence (NICE) and has been involved in the development of standards for rheumatoid arthritis, fractures and complex fractures.

BAHT and its members have also been approached for a number of projects being undertaken by other health organisations. This includes contributing to training modules that are being developed by Handicap International as part of the United Kingdom International Emergency Trauma Registry. The Royal College of Physicians are published guidelines for the management of complex regional pain syndrome (CRPS) in post-operative hand surgery patients and BAHT has a therapist representative participating in this project.

Communication

The 2021 BAHT Conference was held in Manchester on the 1st and 2nd of October 2021. The theme of the conference was "Back to Basics".

The Journal, e-bulletin and Regional Group meetings are the principle means of communication with BAHT members. They keep members up to date with the most recent peer reviewed scientific articles and book reviews (journal) and with the more informal news including conference and course notices (e-bulletin). Regional groups across the UK continue to thrive and assist BAHT in meeting its objectives to advance and promote the general knowledge of hand therapy.

Advertising

BAHT continues to gain revenue from advertising on the website, through e-bulletins and in the Hand Therapy Journal. The website and e-bulletin generate the most advertising interest for companies wishing to advertise jobs and training in particular. The new website now offers BAHT a range of different advertising opportunities to further increase income for example the use of sponsored banners.

COVID-19

Covid-19's impact on BAHT is likely to be lasting and is yet to be fully actualised. For 2021, BAHT delivered a hybrid conference allowing delegates to attend both virtually and in person. There was no conference in 2022 due to the joint international surgical and hand therapy congress in London. Planning for the 2023 conference is currently underway.

It is also to be determined how much of an impact Covid-19, and the resulting economic uncertainty that has followed has had on the organisation's investment portfolio, but careful budgeting has been carried out for the upcoming financial year to future-proof the organisation.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

FINANCIAL REVIEW

Financial position

BAHT continues to receive its principal income from membership subscriptions, portfolio dividends, educational events and interest. Income generating activities such as courses, advertising and high-quality conferences continue to be a focus for the organisation.

Portfolio investments continue to provide an income, with income for this financial year decreasing to £16,010 in comparison to £24,084 in 2020/2021.

Income has increased this year from £80,435 to £99,899. Whilst advertising and membership continues to provide an income, BAHT held a hybrid conference which helped to generate £38,697 through advertising and sponsorship compared to £7,172 the previous year. Membership subscriptions decreased slightly, generating £44,466 this year, whilst the amount totalled £49,179 in 2020/21.

The charity's expenditure has increased this year to £116,531. Due to the costs required to deliver the conference and an increase in grants and bursaries payable as more courses took place. Last year the expenditure was £81,284.

Committee members continue to work hard to decrease the gap between expenses and income to maintain sustainability of the Association. There is ongoing work to improve BAHT's financial stability, streamlining processes to decrease costs, and optimising membership in the most cost effective way. There has been a proposed increase of £5 in yearly membership fees. This information has been disseminated to all members via e-bulletin.

Investment policy

Given the current economic climate and ongoing financial instability, the committee decided to maintain a balanced portfolio with a medium risk status. This is in order to mitigate loss whilst maximising the opportunity for growth.

Reserves policy

The board of Trustees continues to prioritise the level of reserves to ensure BAHT remains active for many years. We continue to work hard to function within our income and minimise unnecessary expenditure wherever possible. The total amount of reserves held as at 31st March 2022 was £1,301,012 (2021: £1,277,835).

CONCLUSIONS AND PLANS FOR THE FUTURE

The strategic plan will be disseminated at the AGM in October 2022 at the annual conference which will be run both virtually and in person, taking into consideration member choice and social distancing measures whilst we continue to navigate the Covid-19 Pandemic.

Ways to generate more income, as well as minimise cost from primary service providers are in constant consideration to maintain financial sustainability.

Whilst BAHT continues to offer generous bursaries and research grants, they will also be subject to constant review. BAHT continues to promote and encourage career development and research amongst its members.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03191955 (England and Wales)

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Registered Charity number

1057831

Registered office

66 Lincoln's Inn Field
London
WC2A 3LH

Trustees

Board of Trustees as at the date of this report

Hayley Smith	(Chair)
Leanne Topcuoglu	(Vice Chair and Director of Journal)
Miriam Parkinson	(Director of Membership)
Esther Ibrahim	(Director of Finance)
Lucy Nash	(Vice Treasurer)
Linda Cornish	(Director of Bursaries and Regional Groups)
Sam Fenning	(Director for E-Bulletin)
Christy Fowler	(Secretary)

Independent Examiner

RSM Tax & Accounting Limited
Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU

Bankers

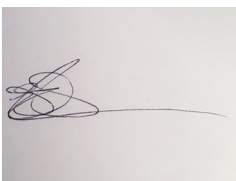
Lloyds Plc
21 - 23 Hill Street
London
W1J 5JW

Solicitors

Farrer and Co
66 Lincoln's Inn Fields
London WC2A 3LH

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

Approved by order of the board of trustees on .January 31st 2023..... and signed on its behalf by:



.....
E Ibrahim - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

Independent examiner's report to the trustees of British Association of Hand Therapists Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) 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 charity'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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's 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:

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 as 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 (FRS 102)).

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.

Kerry Gallagher FCA DCha
The Institute of Chartered Accountants England and Wales
On behalf of RSM UK Tax and Accounting Limited
Chartered Accountants
Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU

Date:

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

		2022	2021
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Executive Committee		186	-
Subscriptions		44,466	49,179
Educational Events		38,697	7,172
Investment income	2	16,010	24,084
Other income		<u>530</u>	<u>-</u>
Total		<u>99,889</u>	<u>80,435</u>
EXPENDITURE ON			
Raising funds	3	5,196	(1,159)
Charitable activities			
Grants & Bursary Payable	4	20,539	3,321
Education Committee		-	5,620
Executive Committee		<u>90,796</u>	<u>73,501</u>
Total		<u>116,531</u>	<u>81,283</u>
Net gains on investments		<u>39,819</u>	<u>232,176</u>
NET INCOME		23,177	231,328
RECONCILIATION OF FUNDS			
Total funds brought forward			
1,277,835			
1,046,507			
TOTAL FUNDS CARRIED FORWARD			
1,301,012			
1,277,835			

The notes form part of these financial statements

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**BALANCE SHEET
31 MARCH 2022**

		2022	2021
	Notes	£	£
FIXED ASSETS			
Intangible assets	8	6,028	8,997
Tangible assets	9	56	82
Investments	10	<u>1,235,964</u>	<u>1,201,920</u>
		1,242,048	
		1,210,999	
CURRENT ASSETS			
Debtors	11	16,544	14,890
Cash at bank and in hand		<u>87,795</u>	<u>116,232</u>
		104,339	131,122
CREDITORS			
Amounts falling due within one year			
12			
(45,375)			
(64,286)			
NET CURRENT ASSETS			
58,964			
66,836			
TOTAL ASSETS LESS CURRENT LIABILITIES			
1,301,012			
1,277,835			
NET ASSETS			
1,301,012			
1,277,835			

The notes form part of these financial statements

FUNDS

14

Unrestricted funds

1,301,012

1,277,835

TOTAL FUNDS

1,301,012

1,277,835

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that 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 charitable 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 charitable company.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**BALANCE SHEET - continued
31 MARCH 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
E Ibrahim - Trustee

The notes form part of these financial statements

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

CHARITY INFORMATION

The British Association of Hand Therapists Limited is a private company limited by guarantee and incorporated in England and Wales. The address of the charity's registered office and principal place of business is 66 Lincoln's Inn Fields, London, WC2A 3LH.

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

These financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

INTANGIBLE FIXED ASSETS

Intangible fixed assets are stated at cost less amortisation and any provision for impairment.

Amortisation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer software	- 33% on reducing balance
-------------------	---------------------------

TANGIBLE FIXED ASSETS

Fixed assets are stated at cost less depreciation and any provision for impairment. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

TAXATION

The charity is exempt from corporation tax on its charitable activities.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

INVESTMENTS

Investments are stated at market value at the Balance Sheet date. The Statement of Financial Activities includes the net gains and losses arising on additions and disposals throughout the year.

GOING CONCERN

At the time these financial statements were approved, the Trustees are satisfied that the charity has adequate resources to continue for the foreseeable future and for a period of at least 12 months from signing the financial statements. The Trustees have made the decision to raise membership fees to provide extra income given the status of the worldwide economy and the potential impact this may have on the charity's investment holdings. The Trustees continue to make careful decisions regarding the charity's expenditure, whilst providing the best value for its members. The charity continues to maintain a strong cash balance and significant investment holdings which can be realised if ever necessary.

The Trustees continue to adopt the going concern balance of accounting in preparing the financial statements.

FINANCIAL INSTRUMENTS

The Charity's financial assets and liabilities are measured at amortised costs.

2. INVESTMENT INCOME

	2022	2021
	£	£
Other fixed asset invest - FII	15,979	24,002
Deposit account interest	<u>31</u>	<u>82</u>
	<u>16,010</u>	<u>24,084</u>

3. RAISING FUNDS

INVESTMENT MANAGEMENT COSTS

	2022	2021
	£	£
Investment management costs	<u>5,196</u>	<u>(1,159)</u>

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

4. CHARITABLE ACTIVITIES

Wages	10,230	10,138
Telephone	619	695
Postage and stationery	673	377
Advertising	400	-
Meetings	4,440	821
Subscriptions and publications	78	1,220
Website costs	2,088	1,080
Entertainment expenses	4,813	35
Legal and professional	1,710	-
Indemnity insurance	8,340	7,260
Accountancy	3,215	-
Governance costs	-	7,282
Newsletter costs	26,507	40,014
Bank charges	439	668
Conferences	24,249	5,000
Bad debt	-	60
Computer software	2,969	4,432
Computer equipment	26	39
Grants to individuals	<u>20,539</u>	<u>3,321</u>
	111,335	82,442

All expenditure was expenditure from unrestricted funds.

5. NET INCOME

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Independent Examiner fees	3,300	4,128
Depreciation - owned assets	26	39
Computer software amortisation	<u>2,969</u>	<u>4,432</u>

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

TRUSTEES' EXPENSES

The trustees are entitled to reclaim reasonable out of pocket expenses. During the period 2021-2022, 4 (2021:2) trustees claimed £1,401 (2021: £121) as travel expenses or reimbursed expenses.

7. STAFF COSTS

The average number of persons employed by BAHT during the year was 1 (2021:1).

No employee earned over £60,000 during the period (2021: none).

The average number of employees calculated on a full time equivalent basis analysed by function was

	2022	2021
Education & Research	0.5	0.5
Executive Committee	0.5	0.5
	<u>1.0</u>	<u>1.0</u>

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

8. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2021 and 31 March 2022	<u>34,800</u>
AMORTISATION	
At 1 April 2021	25,803
Charge for year	<u>2,969</u>
At 31 March 2022	<u>28,772</u>
NET BOOK VALUE	
At 31 March 2022	<u><u>6,028</u></u>
At 31 March 2021	<u><u>8,997</u></u>

Amortisation charges are included within Executive Committee expenditure.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>17,429</u>	<u>547</u>	<u>17,976</u>
DEPRECIATION			
At 1 April 2021	17,429	465	17,894
Charge for year	<u>-</u>	<u>26</u>	<u>26</u>
At 31 March 2022	<u>17,429</u>	<u>491</u>	<u>17,920</u>
NET BOOK VALUE			
At 31 March 2022	<u>-</u>	<u>56</u>	<u>56</u>
At 31 March 2021	<u>-</u>	<u>82</u>	<u>82</u>

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2021	1,201,920
Additions	86,612
Disposals	(92,387)
Revaluations	<u>39,819</u>
At 31 March 2022	<u>1,235,964</u>
NET BOOK VALUE	
At 31 March 2022	<u>1,235,964</u>
At 31 March 2021	<u>1,201,920</u>

There were no investment assets outside the UK.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	1,613	370
PAYE refund	240	140
Other debtors	369	-
Prepayments	14,322	14,380
	16,544	14,890

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors		
7,267		
16,104		
Accruals and deferred income		
38,108		
48,182		
	45,375	64,286

13. DEFERRED INCOME

Deferred income comprises advance membership and journal subscriptions. The subscription runs from 1st February 2021 to 31st January 2022.

	2022 £	2021 £
Balance at 1 st April	37,504	40,608
Amount released to income	(37,504)	(40,608)
Amount deferred in year	34,808	37,504
	34,808	37,504

14.
MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund			
1,277,835			
23,177			
1,301,012			

TOTAL FUNDS

1,277,835
23,177
1,301,012

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund				
99,889				
(116,531)				
39,819				
23,177				

TOTAL FUNDS
99,889
(116,531)
39,819
23,177

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund			
1,046,507			
231,328			
1,277,835			
 TOTAL FUNDS			
1,046,507			
231,328			
1,277,835			

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund				
80,435				
(81,283)				
232,176				
231,328				

TOTAL FUNDS
80,435
(81,283)
232,176
231,328

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022 (2021: £nil).

16. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

17. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital. The liability of each member is limited to a sum not exceeding £1 on the winding up of the company.

18. FINANCIAL INSTRUMENTS

	2022 £	2021 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,235,964	1,201,922

BRITISH ASSOCIATION OF HAND THERAPISTS LIMITED

England & Wales - Charity number 1057831

Accounts

REGISTERED COMPANY NUMBER: 03191955 (England and Wales)
REGISTERED CHARITY NUMBER: 1057831

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MARCH 2021
FOR**

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2021**

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Detailed Statement of Financial Activities	28 to 29

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, an Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03191955 (England and Wales)

Registered Charity number

1057831

Board of Trustees as at the date of this report

Hayley Smith	(Chair)
Leanne Topcuoglu	(Vice Chair and Director of Journal)
Miriam Parkinson	(Director of Membership)
Esther Ibrahim	(Director of Finance)
Lucy Nash	(Vice Treasurer)
Linda Cornish	(Director of Bursaries and Regional Groups)
Sam Fenning	(Director for E-Bulletin)
Chirsty Fowler	(Secretary)
Nicola Hearn	(Director of Advertising) Resigned 07/08/20

Professional Advisers

Company Secretary

Tyrolese (Secretarial) Limited

Bankers

Lloyds
Private Banking Limited
21 - 23 Hill Street
London W1J 5JW

Solicitors

Farrer and Co
66 Lincoln's Inn Fields
London W1X9FH

Independent Examiner

RSM UK Tax and Accounting Limited
Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU

Principal and Registered office

66 Lincoln's Inn Fields
London
WC2A 3LH

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The Board presents the Report of the Trustees and financial statements of the British Association of Hand Therapists Limited (BAHT) for the year ending 31st March 2021 in accordance with the Charities Act 2011. These financial statements appear in the format required by the Statement of Recommended Practice applicable to Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and comply with the Companies Act 2006. The governing document is the Articles of Association of the Company and members of the Board of Trustees are Directors of the company.

STRUCTURE GOVERNANCE AND MANAGEMENT

Directors and Trustees

The British Association of Hand Therapists (BAHT) was formed in February 1984 and in 1996 it became a charitable company limited by guarantee.

All Directors of the company are also Trustees of the charity. The number of Trustees is not subject to a maximum number but should be no less than three. Trustees serve for a term of three years and may be appointed to serve for a further term of two years. Appointment is by election at the Annual General Meeting, which takes place at the annual conference of the Association. All Trustees are members of BAHT and all BAHT full members are eligible to join the board by invitation, self-referral or nomination. The Chair and officers are appointed by Trustees from among their number. The Board convenes a minimum of six times each year. The board reserves the power to appoint additional Trustees as it considers fit to do so over the year. During the term of this report the Board had three co-opted members to assist them in their responsibilities.

All Trustees are unpaid volunteers, and may claim reasonable out of pocket expenses only. Trustees give freely of their time to ensure the smooth running of the association. The Board of Trustees is responsible for the governance of BAHT and set the Strategic Direction for the Charity. Trustees are expected to declare any potential conflict of interest, financial or otherwise at any Board meeting and may be required to withdraw from relevant proceedings. This has not occurred during the year.

The board has established three Subcommittees who advise and support the committee, the Education Subcommittee (ESC), the Clinical Evidence Committee (CEC) and the Journal Editorial Board. Each Subcommittee has a Trustee/Director assigned to them who report directly to Board meetings. The Subcommittees' minutes are sent to the board and the board meets with each Subcommittee at least annually. Members are elected to the Subcommittees ESC and CEC at the annual general meeting of the association and have relevant skills in education, and research. The sub committees have their own aims and objectives which link directly with BAHT's Strategic Plan. We are grateful to them for all the hard work that they put into the association.

On appointment each Trustee signs a declaration including a disclosure statement and they also sign a HMRC 'Fit and Proper Persons' form. They are given a Trustee Handbook that includes the Articles of Association, policies and procedures. It also contains the roles and responsibilities of the Directors and a copy of Charity Commission leaflet CC3. Each Trustee role has a job description clearly outlining responsibilities.

New Trustees are introduced to the workings of the Board on their first meeting and given a period of time to settle into the workings of the Board prior to taking on responsibilities as Directors. Trustees are co-opted as Directors for up to a year prior to being voted onto the board in order that they can understand the workings of the Board and feel comfortable taking on responsibilities.

The board has taken out indemnity insurance via Marsh Commercial Insurance which covers Trustees.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Management and Staffing

The Board appoints a Chair, Vice Chair, Director of Administration and Membership and Director of Finance from within the Board of Trustees. The Board has produced a three-year strategic plan, which directs the activities of the association and the Board. The strategic plan includes the following sections: financial, committees, staffing, membership, education, conference, research, journal, professional links, regional groups and lastly communication and media.

The Education subcommittee and Clinical Evidence Committee elect their own Chair who is responsible for directing their activities. Their activities are also directed by the strategic plan and they are answerable to the Board of Trustees.

The Board have appointed Dennis and Turnbull, chartered accountants, to administer BAHT's day-to-day accounts. This ensures transparency on all bookkeeping. Their work is monitored and scrutinised by the Director of Finance.

The association funds are controlled and monitored to ensure that reserves are maintained. The association has an agreed annual budget. This budget has been kept to, other than unexpected losses in membership income. This is mitigated by a good cash position and good earnings from the portfolio. Expenditure is monitored closely to ensure value for money and the Director of Finance makes a report at every Trustees meeting. Funds are reviewed annually with the bank.

In order to ensure security of funds, protocols and procedures are in place to ensure accountability of funds and the Director of Finance monitors these. The year-end financial statements are subjected to an annual independent examination.

The Board also employs an administrative assistant to deal with membership enquiries, the membership database and assist the directors as required. The administrative assistant also assists the ESC with its administration. The administrative assistant works from home and Health and Safety checks have been made on the work place. There is a clear reporting mechanism and an appraisal system in place.

Membership of BAHT

Full members of BAHT are either physiotherapists or occupational therapists who are Health and Care Professionals Council (HCPC) registered. They have full voting rights. Full members are entitled to discounted course rates, to apply for bursaries and research grants and receive a paper copy as well as electronic access to the quarterly Hand Therapy Journal.

New members can join at any time during the membership year (1st February to 31st January); they receive electronic access to previous issues of the journal as well as the voting rights/entitlements relevant to their membership level. As of 31st March 2021, the membership numbers were as follows: 303 physiotherapists (2020- 296) and 490 occupational therapists (2020- 514), (total = 793 active members).

Overseas members of BAHT are therapists living outside the United Kingdom. They have no voting rights but receive the quarterly journal and are entitled to discounted course rates. On 31st March 2021 there were 28 overseas members listed on the database.

Associate members also have no voting rights; they receive an electronic copy of the journal and are entitled to discounted course rates. There were 4 associate member at the end of the year (31st March 2021).

There were no student members at the year-end (31st March 2021).

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

BAHT's charitable objectives are to:

- Advance and promote the study and general knowledge of the treatment of the hand; and
- Publicise and promote understanding and information in order to ensure high standards of care and research in this field.

To achieve these objectives the charity aims to:

- Offer educational opportunities to members to improve their knowledge of the treatment of the hand. This includes maintaining a structured system or programme of study enabling members to achieve the title Accredited Hand Therapist BAHT, publishing a peer reviewed quarterly journal, offering educational bursaries to members and an annual conference; and
- The association offers research bursaries, publishes research papers in a peer reviewed quarterly journal and encourages members to present free papers and posters at the annual conference.

The strategic plan was developed in 2003 to address these needs in a structured way. It was thoroughly reviewed by the Board of Directors during early 2018, taking account of experiences over the last three years. The most recent plan was raised at the AGM on 10th November 2018 and was set for the period 2019-2022. A new strategic plan will be set in 2022, taking into consideration the complexities of the Covid-19 Pandemic. This can be viewed on the association website: www.hand-therapy.co.uk.

Sustaining Viability

The board has ensured that new members have been voted on to the committee. It continues to try to ensure that there is a range of experience, interests and knowledge amongst the trustees. All subcommittees have had new suitably qualified members and reviewed their objectives.

All new committee members are co-opted and given induction information and time to establish themselves on the committee. It is essential for us to support members on the committee and their work is much appreciated.

The capability of the association has been maintained by the financial investments and the investment of time by committee members. The capital investment on behalf of BAHT should not fall by greater than 10% year on year. The main incomes for the association are from interests and dividends from the association's portfolio, membership subscriptions and educational events.

Public benefit

The Trustees have referred to the Charity Commission's general guidance on public benefit when renewing the aims and objectives, and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives set.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Education

The ESC has continued to promote and assist UK hand therapists to become Accredited Hand Therapist (AHT) with the assistance of different pathways and courses.

Around the UK two Level 1 courses (one face to face and one virtual) and five virtual Level II courses have taken place or are planned. Virtual courses have been developed due to Covid-19 and have proven very popular with the UK and overseas Hand Therapists. There are face to face courses being planned for 2022 but some courses will remain to be provided virtually ongoing.

University accredited modules have been affected by Covid-19 in 2020/21 but have started to return to normal. We are looking forward to more hand therapist achieving BAHT points via this route.

The electronic Level 1 exam has continued to be successful and is now a permanent feature of the level 1 course process. The online exam currently uses a Moodle programme and the ESC have asked the BAHT EC to finance this ongoing.

The ESC are still working on ways to promote the AHT (BAHT) award and then encourage British hand therapists to gain European Certification of Hand Therapy. We still only have three British therapists who have achieved this award.

Members of the ESC have continued to support the ACP Hand Therapy network. Information regarding this network is now found on the BAHT website and soon the peer reviewed Hand Therapy standards for some specific hand trauma conditions will be disseminated on the website. The network is not working on competencies and still plan to have an annual study day.

Bursary awards

BAHT continues to offer a number of Bursaries, which are available to members. Applications for awards and bursaries are considered if it is clear to the directors that such funding will continue to:

- Continue the professional development of the applicant; and
- Achieve the aims and objectives of the association.

Bursaries available for the forthcoming financial year are advertised on the BAHT website, via the regional groups, and via the e-bulletin. Advertising postcards continued to be included in all new members' packs and in the delegate packs at the BAHT annual conference.

Marking criteria, closing dates for applications and the type of bursary are evaluated in order to assure member needs are met along with consistency and objectivity of marking. All applications are considered blind (i.e. there is no knowledge of the identity of the applicant). Table 1 shows the Bursaries available and those awarded in the April 2020 - March 2021 period. 4 candidates applied for bursaries; 1 was awarded, 3 courses were postponed due to the Covid-19 pandemic. 0 bursary applications were rejected.

The BAHT committees continue to market bursary availability to members via the journal, website, e-bulletin, information at conference, BAHT regional meetings and at BAHT-validated courses; this work continues in order to meet the Charity's objectives. The "Other Conference" bursary now includes non-BAHT validated courses and two "Accreditation of Prior Learning" bursaries, a level II and Level III. The Bursary Director maintains a record of all Bursaries allocated.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

**Allocated Bursaries 2020/2021 (April to March)
(Table 1)**

Bursary	No	Name	Date Allocated	£ Requested	£ Allocated
Level II £500	1	Ebby Sigmund	29.06.21	£500.00	£500.00
	2				

Total Bursary Amount Available: £8,050

Total Bursary Awarded: £500. The outstanding amount will not be rolled over to the next tax year.

NB BSSH Bursary: course paid by BSSH.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Research

The Clinical Evidence Committee (CEC) has now six members since the last annual report (four physiotherapists and two occupational therapists). We had two members approved: Catherine Rolls and Cynthia Srikasevan, who are both physiotherapists. Both attended our December 2020 virtual CEC meeting. This increase in number will allow us to reduce the burden of peer-review work. Victoria Jansen has been chairing since April 2019 and continued until April 2021.

The CEC met once this year and linked in with the Executive Committee, but the majority of CEC communication and working has been via email. From now onwards the CEC and BSSH have agreed to have an honorary member join each other's committees; Donna Kennedy has represented BAHT, and Jenny Lane represents the BSSH research Committee in the BAHT, and joined us in our December 2020 virtual CEC meeting. The goal of this is to develop more joint research working between our organisations. As a committee we are committed to ensuring that any opportunities that may come from this are open to all members through an Expression of Interest process. Jenny Lane shared the BSSH research committee's work and aims and to work with BAHT to influence trial design, improve quality of trials by creating ways for surgeons and hand therapists to collaborate. The CEC also approved changes in the job description and eligibility criteria for becoming a CEC member.

The CEC aim to increase research interest and activity among BAHT members and are continuing to work on initiatives to: increase the number of applications for the BAHT research grant; increase the number of free paper and poster submission for the annual conference; support therapists writing papers for publication; to support students wishing to survey the BAHT membership as part of research project; and to encourage an increased interest in hand therapy research.

The CEC is also exploring opportunities for BAHT members to be involved in the Reconstructive Surgery Trials Network's (RSTN) two research committee positions: 1) BAHT hand therapy trainee with the main RSTN Trainee Committee and 2) BAHT hand therapy lead on RSTN Consultant Advisory Panel. Currently, there is an open call for the BAHT hand therapy representative position.

The CEC aims to promote both the quantity and quality of hand therapy research activity by promoting research workshop at BAHT conferences. Social media and regular BAHT e-bulletins have been used to share information about research training and to invite participation. We continue to update the research resources section of the new BAHT website and review the content of the research section to ensure that it was accurate and fit for purpose. More hand therapy relevant resources such as NICE guidelines and Centre for Evidence Based Hand Surgery (Nottingham), online tools to support critical appraisal of evidence (CASP), general guidance on research methods and outcome measures for therapy and research are under consideration.

The CEC continues to use the common pathway for all individuals wishing to distribute a survey or conduct research through BAHT. This pathway involves a newly developed proforma for applicants to fill in to improve the quality of applications, and a previously developed assessment tool to review applications to survey the BAHT membership. These tools were introduced to improve the quality of surveys of the BAHT and enable a fair and consistent review peer process. This year, six surveys were peer-reviewed and were distributed via BAHT social media channels (website, e-bulletins, regional group mailing list and twitter).

BAHT CEC promotes engagement in research activity. The CEC on behalf of BAHT have supported calls from other organisations for hand therapists to contribute to their research/guideline development. We continue to use a policy for an open application to be advertised to all BAHT members via the ebulletin and social media, ensuring the membership are aware of opportunities to be research active.

The CEC has been promoting the journal by working with SAGE to manage the process of one-month open access to selected articles; articles are chosen to promote different aspects of the journals collection. The CEC liaises with BAHT website, e-bulletin and social media to promote the article each month.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The authors are notified by the CEC and this often leads to discussion on developments since the publication, and the feedback is that the authors feel encouraged and appreciate being selected as this symbolises an additional acknowledgement of their work. BAHT continues to be committed to provide members with journal which is of the highest scientific quality and makes a significant contribution to the development of the field as a whole. This is also what members want according to the latest membership survey about the journal. It means publishing original research, including systematic reviews, primary research as well as quality improvement projects and case reports, provided that these are of a high standard. We recognise the importance of small scale and developmental research studies which are necessary precursors to large scale evaluations. The scope of types of articles which the journal accepts for review therefore remains the same but only those which meet minimum standards in terms of originality, rigour and significance to the practice of hand therapy and related fields will be published. Currently about 20% of articles submitted to the journal come from BAHT members.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

BAHT continues to offer £20,000 a year to fund one large or multiple smaller scale research projects, including audits and service evaluations. The deadline for this application is 1st February, annually. Following previous collaborations with the BSSH and CSP James Lind Alliance Priority Setting Partnerships, applicants were encouraged to focus their research questions to one or more of the identified research priorities [1]*.

The BAHT CEC peer review pool has 9 reviewers. There are currently two processes that require peer review: the annual research grant, and the awards for conference abstracts.

The BAHT virtual conference 2020 with theme 'Demystifying the Difficult' was presented as webinar series in summer and autumn. A total of ten BAHT 2020 conference abstract were reviewed by the CEC. Seven virtual posters and three free papers were presented at the conference. Two awards sponsored by Kinetec were awarded for the best oral presentation and poster.

This year, Donna Kennedy & Lisa Newington have been awarded co-chairs of the International Conference IFSHT London 2022 abstract committee.

Two applications were received in the 2021 round. Four peer-reviewers, all experienced hand therapy or physiotherapy researchers, reviewed the applications. Reviewing was anonymous using a standardised marking form to ensure consistency, allow appropriate feedback and ensure a fair system of awarding the grant money. None of the peer reviewers were involved in any of the applications submitted and did not work in the same department as any of the applicants. Funding was offered to the highest scoring project in the peer review process. Funding is offered to those projects scoring above a specified threshold and in order of the highest scoring project(s) in the peer review process.

The following project was considered for funding and awarded in May 2021: Dominique Hughes – An Epidemiological Study of upper limb amputations in Scotland 2005-2019.

There were three research grant applications in the 2020 round and BAHT was able to award funding to one project: Lisa Newington – Return to driving and work after carpal tunnel release: What should we advise our patients? A Delphi study of hand therapists, hand surgeons and general practitioners.

The project started in March 2021. Study advisory groups (patients and clinicians) have been set up and supported development of the Delphi questions. The Delphi panel is currently being recruited, with the aim of starting the first Delphi round in October 2021.

There were two research grant applications in the 2019 round and BAHT was able to award funding to both projects:

- 1) Emma Bamford - Using patient and public involvement and expert groups to develop a study protocol for comparing the Manchester short splint and the standard early active movement forearm-based flexor splint for the management of zone I/II flexor tendon repairs.
- 2) Abigail Owen - A cadaveric study examining the positions of the wrist and digit which provide optimal common extensor tendon centralisation, after inducing open divisions to radial sagittal band ligaments.

Emma has completed her Patient and Public Involvement Engagement work and has a proposal in preparation for the Health Technology Assessment call on flexor tendon injuries. Abigail has completed her project and written it up for her Master's Degree, she has yet to disseminate the results beyond this but has been made aware that this is expected.

The two 2018 grant awardees

- 1) Daniel Harte -The inter-rater and intra-rater reliability of a goniometer watch to measure pure forearm rotation.
- 2) Laura Adamson -The case for skin camouflage.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Both have provided their annual updates. Daniel's project has been delayed by ill health and the COVID pandemic, Laura's project is complete and has been presented at EFSHT with a publication due for submission to Hand Therapy.

[1]* http://www.bssh.ac.uk/patients/bssh_james_lind_alliance_partnership.aspx and
<https://www.csp.org.uk/news/2018-03-01-csp-puts-patient-opinion-centre-new-research-priorities>

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

BAHT Journal

'Hand Therapy' is the official Journal of the British Association of Hand Therapists and is dedicated to the publication of review articles, research articles, audits and case reports covering all aspects of hand rehabilitation and its related fields. Hand Therapy, is available to members in print and online versions. It remains the official journal of the European Federation of Societies for Hand Therapy (EFSHT) and is published quarterly. Content is peer-reviewed with the addition of EFSHT/IFSHT updates and advertising opportunities. BAHT are financially independent in funding the publication of the journal.

The contract between BAHT and SAGE publishers has been renewed and runs from January 2020 for a 5 year period until the end of 2024.

All BAHT members received a quarterly print journal and access to the online version, which includes the back catalogue of previously printed editions. The online journal is available through the membership area of the BAHT website (direct link) or through SAGE Publishers website. Members may now choose to 'opt out' of receiving print copies of the journal and receive online only access.

'Hand Therapy' costs in the region of £40,000 per annum to produce and distribute. The cost per BAHT member is approximately £50 which is subsidised by BAHT as part of membership benefits.

Dr. Christina Jerosch-Herold remains the editor-in-chief of Hand Therapy and a stipend has been agreed between BAHT and her employer (University of East Anglia) to protect the time spent on journal activity. Fiona Sandford is in the assistant editor and supports the editor in putting the journal together. A new Editorial Board has been formed combining the Editorial Committee and International Editorial Advisors. Some long-standing members have retired and following an expression of interest call and selection process 4 new members were appointed. The finances and governance will be overseen by a Committee of Management Board comprising of BAHT Executive Committee members, the Editor-in Chief and 3 members of the Editorial Board who are also BAHT members.

From January 2022 the journal will be eligible to re-apply for PubMed Central indexing and this will be discussed at the next Editorial Meeting in November 2021 with the publishers Sage who lead the application process.

The BAHT executive committee, clinical evidence committee and editorial board continue to promote 'Hand Therapy' through social media; Twitter and Facebook. The CEC are able to select a current or previously published journal article and arrange open access for a time limited period in order to publicise the journal, increase downloads and potential citations.

BAHT Website

BAHT continues to communicate with members and the wider hand therapy community via the website.

The website is considered to be of huge benefit for both BAHT members and other hand therapists from the UK and abroad seeking information about our association for educational purposes, as well as members of the public looking for advice and information about hand conditions and hand therapists.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The website was re-developed and launched in June 2018. The re-development costs were spread between financial years ending 31st March 2018 and 31st March 2019. The re-development of the website improved functionality for members and reduces some administrative burden. New improvements include:

- Online ability for members to join, pay membership fees, update profile;
- Online bursary submissions;
- Online research grants submission;
- Membership forum.

BAHT E-bulletin

The first e-bulletin was sent out to members in March 2010. BAHT has committed to deliver the bulletin on a monthly basis from 2019. We currently have around a 50% opening rate for the bulletin. E-bulletin is delivered via the Mailchimp platform in line with our new website.

The e-bulletin has given the BAHT committees an effective way to communicate on a more regular basis with members; we are able to monitor how many members open and click through their bulletin enabling us to improve the content. It has also given us the facility to link members to specific areas of the website. We are also able to use it to issue extra bulletins, for example, this year to provide up to date information regarding COVID19, reminders to members regarding conference application and course or job advertising. There has been a good uptake of company advertising and non-BAHT validated courses have also been advertised which has provided extra advertising income.

Advertisers are continuing to purchase special e-bulletins in order to promote their products and job vacancies.

Professional Links

BAHT has worked closely with the European Federation of Societies for Hand Therapy (EFSHT) to develop a profile for a European Certified Hand Therapy Award (ECHT) and has allocated a specific bursary award to encourage members to apply.

The EFSHT council meeting was held online in June 2021, and a representative from the Executive Committee attended.

The quarterly journal of BAHT is also the official journal of EFSHT, which EFSHT has kindly supported with donations in previous financial years.

BAHT have continued the close relationship with British Society for Surgery of the Hand (BSSH) including maintaining a hand surgeon as honorary president of the association. A joint scientific meeting was completed in April 2019 in Swansea and is in the planning stages for London 2022.

BSSH continue to generously fund two BAHT members to attend the BSSH Instructional Courses in Manchester which run twice yearly. Members have successfully applied for and attended the Instructional Course. BSSH also fund an International Conference bursary - see Table 1.

The regular page within the journal for the International Federation of Societies for Hand Therapy (IFSHT) has continued through this financial year. IFSHT now has 55 full member countries and BAHT continues to maintain close links, including voting on membership. BAHT continues to work closely with IFSHT and BSSH in planning for the international congress to be held in London in 2022.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Amendments to BAHT Articles of Association were approved at the 2012 AGM. These included a requirement that all physiotherapy members are also members of the Chartered Society of Physiotherapists (CSP) in order to be recognized as a Professional Network member of CSP. BAHT has continued to send a representative to all Alliance and PN Chairs meetings and is participating in all relevant CSP issues including NICE alerts, CSP congress and discussions regarding research priorities. We have also answered calls for hand therapy representatives on commissioning committees providing members as experts to promote the profile of hand therapy in national issues.

The Royal College of Occupational Therapy (RCOT) is unable to acknowledge BAHT as a specialist group due to BAHT's independent financial status. However, the Executive Committee have met with senior personnel from RCOT and continue to forge new links with the association.

BAHT is also a registered stakeholder with the National Institute for Health and Clinical Excellence (NICE) and has been involved in the development of standards for rheumatoid arthritis, fractures and complex fractures.

BAHT and its members have also been approached for a number of projects being undertaken by other health organisations. This includes contributing to training modules that are being developed by Handicap International as part of the United Kingdom International Emergency Trauma Registry. The Royal College of Physicians are published guidelines for the management of complex regional pain syndrome (CRPS) in post-operative hand surgery patients and BAHT has a therapist representative participating in this project.

Communication

The 2020 BAHT Conference was held online over the months of October and November 2020. The theme of the conference was "Demystifying the Difficult". The presentation themes included proximal upper limb, congenital conditions and hypermobility syndrome.

The 2021 Conference is in Manchester on the 1st and 2nd of October 2021 and is titled 'Back to Basics'.

The Journal, e-bulletin and Regional Group meetings are the principle means of communication with BAHT members. They keep members up to date with the most recent peer reviewed scientific articles and book reviews (journal) and with the more informal news including conference and course notices (e-bulletin). Regional groups across the UK continue to thrive and assist BAHT in meeting its objectives to advance and promote the general knowledge of hand therapy.

Advertising

BAHT continues to gain revenue from advertising on the website, through e-bulletins and in the Hand Therapy Journal. The website and e-bulletin generate the most advertising interest for companies wishing to advertise jobs and training in particular. The new website now offers BAHT a range of different advertising opportunities to further increase income for example the use of sponsored banners.

COVID-19

Covid-19's impact on BAHT is likely to be lasting and is yet to be fully actualised. In addition to not having a BAHT conference in 2019 following the joint conference with BSSH in April 2019, the cancellation of the 2020 conference will reflect in reduced income from educational events in this year's audit. For 2021, BAHT has made the decision to deliver a hybrid conference allowing delegates to attend both virtually and in person, and planning is underway to deliver the type of excellent conferences we have delivered in the past using mixed media and face sessions whilst maintain appropriate social distancing.

It is also to be determined how much of an impact Covid-19 has had on the organisation's investment portfolio, but careful budgeting has been carried out for the upcoming financial year to future-proof the organisation.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

FINANCIAL REVIEW

BAHT continues to receive its principal income from membership subscriptions, portfolio dividends, educational events and interest. Income generating activities such as courses, advertising and high-quality conferences continue to be a focus for the organisation.

Portfolio investments continue to provide an income, with income for this financial year decreasing to £20,682 in comparison to £30,246 in 2019/20.

Income has decreased this year from £100,309 to £77,033. Whilst advertising and membership continues to provide an income, BAHT held a free webinar conference due to the Covid-19 Pandemic this year and as such Educational events generated £7,172 through advertising and sponsorship compared to £7,918 the previous year.

Membership subscriptions have decreased, generating £49,179 this year, whilst the amount totalled £61,645 in 2019/20. There has been a drop in members and this is likely owing to financial pressures or career changes as a result of the Covid-19 Pandemic. BAHT continues to look at ways to attract new members, by providing meaningful research and career development opportunities for Hand Therapists in the UK.

The charity's expenditure has dropped this year to £80,983. Last year the expenditure was £147,161.

Committee members continue to work hard to decrease the gap between expenses and income to maintain sustainability of the Association. There is ongoing work to improve BAHT's financial stability, streamlining processes to decrease costs, and optimising membership in the most cost effective way.

Investment policy

Given the current economic climate and ongoing financial instability, the committee decided to maintain a balanced portfolio with a medium risk status. This is in order to mitigate loss whilst maximising the opportunity for growth.

Reserves policy

The board of Trustees continues to prioritise the level of reserves to ensure BAHT remains active for many years. We continue to work hard to function within our income and minimise unnecessary expenditure wherever possible. The total amount of reserves held as at 31st March 2021 was £1,277,835 (2020: £1,046,507).

CONCLUSIONS AND PLANS FOR THE FUTURE

The strategic plan will be disseminated at the AGM in October 2021 at the annual conference which will be run both virtually and in person, taking into consideration member choice and social distancing measures whilst we continue to navigate the Covid-19 Pandemic.

Ways to generate more income, as well as minimise cost from primary service providers are in constant consideration to maintain financial sustainability.

Whilst BAHT continues to offer generous bursaries and research grants, they will also be subject to constant review. BAHT continues to promote and encourage career development and research amongst its members.

**BRITISH ASSOCIATION OF HAND THERAPISTS
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Statement of Trustees responsibilities

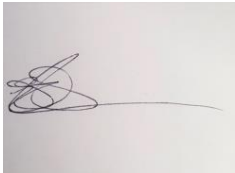
The trustees who are also directors of the British Association of Hand Therapists Limited for the purpose of company law are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The report and financial statements have been prepared in accordance with the provision in the Companies Act 2006 relating to small companies.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees 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 charitable company and of the incoming resources and expenditure of the charitable company for the year. In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements: and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Approved by the Trustees on 10/03/2022 and signed on its behalf by:

A handwritten signature in dark ink, appearing to be 'Esther Ibrahim', written on a light-colored background.

Esther Ibrahim
Director of Finance

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

I report to the Trustees on my examination of the financial statements of British Association of Hand Therapists Limited ('the Company') for the year ended 31 March 2021, which are set out on pages 15 to 25.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements 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 charity'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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 as part of an independent examination; or
4. the financial statements 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 Ireland (FRS 102)).

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.

Kerry Gallagher
The Institute of Chartered Accountants in England and Wales
On behalf of RSM UK Tax and Accounting Limited
Chartered Accountants
Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU

Date:

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 £	2020 £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Subscriptions		49,179	61,645
Educational Events		7,172	7,918
Investment income	2	24,084	30,246
Other income		-	500
Total		80,435	100,309
 EXPENDITURE ON			
Raising funds	3	(1,159)	12,998
Charitable activities			
Grants & Bursary Payable		3,321	37,954
Education and Executive Committee	4	79,121	96,209
Total		81,283	147,161
Net gains/(losses) on investments		232,176	(136,479)
NET INCOME/(EXPENDITURE)		231,328	(183,331)
 RECONCILIATION OF FUNDS			
Total funds brought forward		1,046,507	1,229,838
 TOTAL FUNDS CARRIED FORWARD		<u>1,277,835</u>	<u>1,046,507</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All funds are unrestricted.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**BALANCE SHEET
AT 31 MARCH 2021**

	Notes	2021 Total fund £	2020 Total funds £
FIXED ASSETS			
Intangible assets	8	8,997	13,429
Tangible assets	9	82	121
Investments	10	<u>1,201,920</u>	<u>1,026,196</u>
		1,210,999	1,039,746
CURRENT ASSETS			
Debtors	11	14,890	13,258
Cash at bank and in hand		<u>116,232</u>	<u>69,064</u>
		131,122	82,322
CREDITORS			
Amounts falling due within one year	12	(64,286)	(75,561)
		<u>66,836</u>	<u>6,761</u>
NET CURRENT ASSETS			
		<u>66,836</u>	<u>6,761</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>1,277,835</u>	<u>1,046,507</u>
NET ASSETS			
		<u>1,277,835</u>	<u>1,046,507</u>
FUNDS	14		
Unrestricted funds		<u>1,277,835</u>	<u>1,046,507</u>
TOTAL FUNDS		<u>1,277,835</u>	<u>1,046,507</u>

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**BALANCE SHEET - continued
31 MARCH 2021**

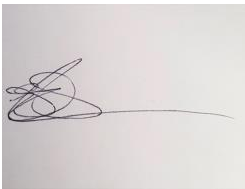
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees 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 charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 10/03/2022 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Esther Ibrahim', written on a light-colored background.

Esther Ibrahim - Trustee
(Director of Finance)

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

CHARITY INFORMATION

The British Association of Hand Therapists Limited is a private company limited by guarantee and incorporated in England and Wales. The address of the charity's registered office and principal place of business is 66 Lincoln's Inn Fields, London, WC2A 3LH.

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements have been prepared in accordance FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2019), the Charities Act 2011 and the requirements of the Companies Act 2006.

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

These financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest whole £ except where otherwise indicated.

The charity meets the definition of a public benefit entity under FRS 102.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Investment income is recognised when the right to receive payment is established. Subscription revenue is recognised rateably over the period.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

INTANGIBLE FIXED ASSETS

Intangible fixed assets are stated at cost less amortisation and any provision for impairment.

Amortisation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer software	- 33% on reducing balance
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These unaudited financial statements have been subjected to independent examination.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES - continued

TANGIBLE FIXED ASSETS

Fixed assets are stated at cost less depreciation and any provision for impairment.

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

Computer equipment - 33% on reducing balance

TAXATION

The charity is exempt from corporation tax on its charitable activities.

INVESTMENTS

Investments are stated at market value at the Balance Sheet date. The Statement of Financial Activities includes the net gains and losses arising on additions and disposals throughout the year.

GOING CONCERN

At the time these financial statements were approved, and in relation to the events surrounding Covid-19, The Trustees are satisfied that the forecasts provide reasonable expectation that the charity has adequate resources to continue for the foreseeable future. The Trustees have come to this conclusion by comparing these figures with both the working capital position of the charity. This is inclusive of a strong cash balance and significant investment holdings which can be realised where necessary. The Trustees have also noted Covid-19's impact on the ability to generate income and continues to explore avenues to considering ways to mitigate this.

At year end, the charity had total assets less current liabilities of £66,836 (2020: £6761), including a strong cash balance and investments balance. The Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

FINANCIAL INSTRUMENTS

The charity's financial assets and liabilities are measured at amortised costs.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

These unaudited financial statements have been subjected to independent examination.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

2. INVESTMENT INCOME

	2021	2020
	£	£
Other fixed asset invest - FII	24,002	30,102
Deposit account interest	<u>82</u>	<u>144</u>
	<u>24,084</u>	<u>30,246</u>

All income is unrestricted.

3. RAISING FUNDS

INVESTMENT MANAGEMENT COSTS

	2021	2020
	£	£
Portfolio management	<u>(1,159)</u>	<u>12,998</u>

Investment Management costs are from unrestricted funds.

4. CHARITABLE ACTIVITIES

	2021	2020
	£	£
Support costs		
Wages	10,138	10,316
Telephone	695	757
Postage and stationery	377	445
Assessor tutor fees	-	200
Meetings	821	8,457
Subscriptions and publications	1,220	2,116
Website costs	1,080	1,834
Legal and professional	35	288
Accountancy	7,260	6,840
Newsletter costs	40,014	46,576
Bank charges	668	634
Conferences	5,000	3,998
Bad debt	-	975
Computer software	4,432	6,615
Computer equipment	39	59
Governance costs	<u>7,282</u>	<u>6,099</u>
	<u>79,061</u>	<u>96,209</u>

All expenditure was expenditure from unrestricted funds.

These unaudited financial statements have been subjected to independent examination.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging:

	2021	2020
	£	£
Independent examination	<u>4,128</u>	<u>3,360</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

The charitable company considers its key management personnel to be the Trustees. There were no Trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

TRUSTEES' EXPENSES

The trustees are entitled to reclaim reasonable out of pocket expenses. During the period 2 (2020: 10) trustees claimed £121 (2020: £3,599) as travel expenses or reimbursed expenses.

7. STAFF COSTS

Staff costs during the year were:

	2021	2020
	£	£
Wages and salaries	<u>10,138</u>	<u>10,118</u>

The average number of persons employed by BAHT during the year was 1 (2020:1).

No employee earned over £60,000 during the period (2020: none).

The average number of employees calculated on a full time equivalent basis analysed by function was:

	2021	2020
Education & Research	0.5	0.5
Executive Committee	<u>0.5</u>	<u>0.5</u>
	<u>1.0</u>	<u>1.0</u>

These unaudited financial statements have been subjected to independent examination.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

8. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2020 and 31 March 2021	<u>34,800</u>
AMORTISATION	
At 1 April 2020	21,371
Charge for year	<u>4,432</u>
At 31 March 2021	<u>25,803</u>
NET BOOK VALUE	
At 31 March 2021	<u>8,997</u>
At 31 March 2020	<u>13,429</u>

Amortisation charges are included within Education and Executive Committee expenditure.

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>17,429</u>	<u>547</u>	<u>17,976</u>
DEPRECIATION			
At 1 April 2020	17,429	426	17,855
Charge for year	<u>-</u>	<u>39</u>	<u>39</u>
At 31 March 2021	<u>17,429</u>	<u>465</u>	<u>17,894</u>
NET BOOK VALUE			
At 31 March 2021	<u>-</u>	<u>82</u>	<u>82</u>
At 31 March 2020	<u>-</u>	<u>121</u>	<u>121</u>

These unaudited financial statements have been subjected to independent examination.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2020	1,026,196
Additions	611,797
Disposals	(668,249)
Revaluations	<u>232,176</u>
At 31 March 2021	<u>1,201,920</u>
NET BOOK VALUE	
At 31 March 2021	<u><u>1,201,920</u></u>
At 31 March 2020	<u><u>1,026,196</u></u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	370	95
PAYE refund	140	40
Other debtors	-	1,260
Prepayments	<u>14,380</u>	<u>11,863</u>
	<u><u>14,890</u></u>	<u><u>13,258</u></u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	16,104	4,150
Other creditors	-	425
Accruals and deferred income	<u>48,182</u>	<u>70,986</u>
	<u><u>64,286</u></u>	<u><u>75,561</u></u>

13. DEFERRED INCOME

Deferred income comprises advance membership and journal subscriptions. Yearly membership runs from 1st February 2020 to 31st January 2021.

	2021 £	2020 £
Balance as at 1 st April	40,608	43,846
Amount released to income	(40,608)	(43,846)
Amount deferred in year	<u>37,504</u>	<u>40,608</u>
Balance as at 31 st March	<u><u>37,504</u></u>	<u><u>40,608</u></u>

These unaudited financial statements have been subjected to independent examination.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

14. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	1,046,507	231,328	1,277,835
TOTAL FUNDS	<u>1,046,507</u>	<u>231,328</u>	<u>1,277,835</u>

Net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	80,435	(81,283)	232,176	231,328
TOTAL FUNDS	<u>80,435</u>	<u>(81,283)</u>	<u>232,176</u>	<u>231,328</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	1,229,838	(183,331)	1,046,507
TOTAL FUNDS	<u>1,229,838</u>	<u>(183,331)</u>	<u>1,046,507</u>

Comparative net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	100,309	(147,161)	(136,479)	(183,331)
TOTAL FUNDS	<u>100,309</u>	<u>(147,161)</u>	<u>(136,479)</u>	<u>(183,331)</u>

These unaudited financial statements have been subjected to independent examination.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021 (2020: Nil).

16. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

17. SHARE CAPITAL

The company is limited by guarantee and does not have any share capital. The liability of each member is limited to a sum not exceeding £1 on the winding up of the company.

18. FINANCIAL INSTRUMENTS

	2021 £	2020 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,201,922	1,026,196

These unaudited financial statements have been subjected to independent examination.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Investment income		
Other fixed asset invest - FII	24,002	30,102
Deposit account interest	<u>82</u>	<u>144</u>
	24,084	30,246
Charitable activities		
Subscription	49,179	61,645
Educational events	3,170	3,105
Journal	<u>4,002</u>	<u>4,813</u>
	56,351	69,563
Other income		
Sundry income	<u>-</u>	<u>500</u>
Total incoming resources	80,435	100,309
EXPENDITURE		
Investment management costs		
Portfolio management	-	12,998
Investment management costs	<u>(1,159)</u>	<u>-</u>
	(1,159)	12,998
Charitable activities		
Wages	10,108	10,316
Social security	30	-
Telephone	695	757
Postage and stationery	377	445
Assessor tutor fees	-	200
Meetings	821	8,457
Subscriptions and publications	1,220	2,116
Website costs	1,080	1,834
Legal and professional	35	288
Accountancy	7,260	6,840
Newsletter costs	40,014	46,576
Bank charges	668	634
Conferences	5,000	3,998
Bad debt	60	975
Amortisation of intangible fixed assets	4,432	6,615
Depreciation of tangible fixed assets	39	59
Grants to individuals	<u>3,321</u>	<u>37,954</u>
	75,160	128,064

This page does not form part of the statutory financial statements.

**BRITISH ASSOCIATION OF HAND THERAPISTS
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Support costs		
Governance costs		
Auditors' remuneration	4,128	3,360
Insurance	3,154	2,720
Meeting	<u>-</u>	<u>19</u>
	<u>7,282</u>	<u>6,099</u>
Total expenditure	<u>81,283</u>	<u>147,161</u>
Net expenditure before gains and losses	(848)	(46,852)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>232,176</u>	<u>(136,479)</u>
Net income/(expenditure)	<u>231,328</u>	<u>(183,331)</u>

This page does not form part of the statutory financial statements.