

Company Registration No. 06853971
Charity No. 1134589

British and Irish Association of Stroke Physicians

Company Limited by Guarantee

Unaudited financial statements
for the year ended 31 March 2024

British and Irish Association of Stroke Physicians
Company Limited by Guarantee
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British and Irish Association of Stroke Physicians
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
For the year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	British and Irish Association of Stroke Physicians
Company number	06853971
Charity number	1134589
Trustees	Dr Elizabeth Warburton Professor Rustam Al-Shahi Salman - resigned 4 December 2023 Professor David Werring Professor Gillan Mead Dr Ganesh Subramian Dr Louise Shaw - appointed 4 December 2023
President	Professor David Werring
Secretary	Dr Ganesh Subramian
Registered office	71 Queen Victoria Street London England EC4V 4BE
Principle office	Fitwise Management Limited Blackburn House Seafield West Lothian EH47 7AQ
Bankers	Bank of Scotland Plc 43 Comely Bank Edinburgh EH4 1AF
Independent examiner	Kenneth McDowell CA Saffery LLP Edinburgh Quay 133 Fountainbridge Edinburgh EH3 9BA

Structure, governance and management

British Association of Stroke Physicians (BASP) was set up in April 1999 to promote better care for people with stroke in the UK. In December 2021 BASP became BIASP (British and Irish Association of Stroke Physicians) following consultation with membership and ratification at the 2021 AGM to include the Republic of Ireland. The five objectives of BIASP are:

- Clinical Standards
- Teaching & Training
- Research
- External Engagement
- Administration of the Association

BIASP, formerly known as BASP, is a charitable company limited by guarantee (Company No. 06853971), incorporated on 20 March 2009, and registered as a charity on 02 March 2010. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The charitable company operates from the following address:

Blackburn House
Redhouse Road
Bathgate
West Lothian
EH47 7AQ

BIASP Executive Committee April 2023 to March 2024:

- President: Professor David Werring Dec 2023 - Dec 2025
- President: Professor Gillian Mead Dec 2021 - Dec 2023
- Past President: Professor Rustam Al-Shahi Salman Dec 2021 - Dec 2023
- Past President: Professor Gillian Mead Dec 2023 - Dec 2025
- President Elect: Professor David Werring Dec 2021 - Dec 2023
- President Elect: Dr Louise Shaw Dec 2023 - Dec 2025
- Secretary: Dr. Ganesh Subramanian Dec 2021 - Dec 2024
- Deputy Secretary: Dr Mary Joan MacLeod Dec 2021 - Dec 2024
- Treasurer: Dr Elizabeth Warburton
- External Engagement Lead : Dr Jason Appleton (May 2023)
- Sustainability Lead: Dr Bethan Davies
- Equality Diversity and Inclusivity Lead: Dr Soma Banerjee
- Chair Scientific Subcommittee: Dr Abhijit Das
- Chair Training and Education Subcommittee: Dr Louise Shaw (stepped down Dec 2023)
- Chair Training and Education Subcommittee: Dr Saugata Das (Jan 2024)
- Chair Clinical Standards Subcommittee: Dr Michelle Dharmasiri
- Chair Trainee Subcommittee: Dr Isuru Induruwa (stepped down April 2023)
- Chair Trainee Subcommittee: Dr Gordon Blair (from April 2023)
- Vice-chair Trainee Subcommittee: Dr Shyam Kelavkar (from April 2024)
- Executive Member representing Wales: Dr Tom Hughes (2nd term ended Dec 2023)
- Executive Member representing Wales: Dr Tal Anjum (from Dec 2023)
- Executive Member representing Northern Ireland: Dr Patricia Fearon (stepped down Sept 2023)
- Executive Member representing Scotland Member: Dr Terry Quinn ((2nd term ended Dec 2023)
- Executive Member representing Scotland Member: Dr Vera Coro (from Dec 2023)
- Executive Member representing England Member: Dr Melanie Blake
- Executive Member representing England Member: Dr Becky Jupp
- Executive Member representing Republic of Ireland: Prof Margaret O'Connor
- Specialty and Associate Specialist Doctor: Dr Sohaa Jamil (from March 2024)

Scientific Subcommittee April 2023- March 2024

- Chairman: Dr Abhijit Das
- Member: Prof Craig Smith
- Member: Dr Will Whiteley (term ended Dec 2023)
- Member: Dr Phil Clatworthy (term ended Dec 2023)
- Member: Dr Jonathan Hewitt (term ended Dec 2023)
- Member: Alastair Webb
- Member: Azmil Abdul-Rahim (Dec 2023)
- Trainee Representative: Dr Joseph Pybus

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Trustees' Annual Report (Incorporating the Director's Report) (continued)
For the year ended 31 March 2024

Clinical Standards Subcommittee April 2023- March 2024

- Chairman: Dr. Michelle Dharmasiri
- Member: Dr Kath Pasco
- Member: Dr Jatt Khaira
- Member: Dr Eiman Abdelgadir
- Member: Dr Kamy Thavanesan
- Member: Dr Joseph Kwan (Jan 23)
- Co-opted Member: Dr Fergus Doubal
- Trainee Representative: Dr Ahmed Gabr

Training & Education Subcommittee April 2023 - March 2024

- Chairman: Dr Louise Shaw (stepped down Dec 2023)
- Chairman: Dr Saugata Das (Jan 2024)
- Member: Dr James Choulerton
- Member: Dr Senthil Raghunathan
- Member: Dr Sarita Sochart
- Member: Dr Jessica Beavan
- Trainee Representative: Dr David McShane
- Trainee Representative: Dr Timothy Atkinson

Trainee Subcommittee April 2023 - March 2024

- Chairman: Dr Isuru Induruwa (stepped down Mar 23)
- Chairman: Dr Gordon Blair (April 2024)
- Vice-chairman: Dr Shyam Kelavkar (April 2024)
- Member: Dr Joseph Pybus
- Member: Stewart McKenna
- Member: Dr Karina Bennett (stepped down June 2023)
- Member: Dr Ahmed Gabr
- Member: Dr Alan Cameron
- Member: Dr David McShane
- Member: Dr Timothy Atkinson

BIASP Overview

BASP consulted its members in 2021 regarding adding the Republic of Ireland to the Association name and activities. It was voted in favour by members. BASP (British Association of Stroke Physicians) amended its name to BIASP (British and Irish Association of Stroke Physicians following the December 2021 AGM.

The British Association of Stroke Physicians (BASP) was established in 1999 to promote the advancement of stroke medicine within Great Britain. Our members are all practicing doctors who care for patients with stroke, with the aim of providing the highest standard of care. We value our diverse membership including physicians from a range of backgrounds and clinical roles. Some stroke physicians look after patients throughout the pathway, while others have expertise in a particular specialist area. Some stroke physicians provide care exclusively for patients with TIA/stroke, whilst others provide care to patients from their parent specialty: for example, general medicine, geriatric medicine, neurology or rehabilitation medicine. Many of our members have academic roles in stroke research. Our members also contribute to continuously improving the quality of stroke care according to the best available evidence.

BASP was formed with a less than full-time administrator and a modest membership fee. Over almost two decades, BASP has made considerable progress. The membership has grown. Scientific meetings have occurred every year. BASP was a founding major coalition partner in the UK Stroke Forum, and the BASP annual scientific meeting has merged into the UK Stroke Forum coalition's annual conference. BASP participated in developing and leading the NIHR stroke research network. BASP members participated in developing and delivering major evidence-based improvements in the care of people with stroke and at risk of stroke. BASP also helped to establish stroke medicine as a sub-speciality. During this time, an elected, un-paid executive committee has directed and conducted BASP's activities. This BIASP executive committee currently comprises 18 people: President, Past President, President Elect, Honorary Secretary, Deputy Honorary Secretary, Honorary Treasurer, External Engagement Lead, Sustainability Lead, Equality, Diversity and Inclusion Lead, Scientific subcommittee chair, Trainees subcommittee chair, Training and Education subcommittee chair, Clinical Standard subcommittee chair, National Representatives (one for Wales, Scotland, and Northern Ireland, Republic of Ireland and two for England).

The BIASP executive committee is supported by members of the subcommittees.

BIASP strategic direction

BIASP's mission of 'advancing stroke medicine' for the good of the public, patients and professionals is guided by a strategic plan, a new plan was put in place for 2021 - 2024.

During the spring and summer of 2020, the BASP executive committee chairs and BASP President reviewed BASP's progress and execution of the aims of the BASP strategy during 2017-2020. We found clear evidence of satisfying almost all of the aims of the BASP strategy 2017-2020.

Following this review of the execution of the 2017-2020 strategy, the president drafted this quadrennial update of the strategic plan with input from the executive committee (18 May - 6 October 2020). The president created the final version of the strategic plan 2021-2024 following a consultation with the public (via the BASP website), relevant stroke organisations (who were alerted via email) and BASP full, associate, and retired members between 6-30 October 2020.

The consultation yielded responses from five organisations (Intercollegiate Stroke Working Party, Different Strokes, Association of British Neurologists stroke advisory group, British Cardiovascular Society, and The Stroke Association) and 17 individuals via an online form or email. This strategic plan 2021-2024 was launched after the president presented it at the annual general meeting on 8 December 2020.

The BIASP strategy 2021 - 2024 included five main areas of focus:

- Clinical Standards Service
- Teaching and Training
- Research
- External Engagement
- Administration of the Association

Each of these areas has a number of defined objectives, these can be viewed via the strategy hosted on the BIASP website.

Moving Forward

All future actions are aligned with the 2021 - 2024 strategy. The 2025 - 2028 strategy refresh is being developed by the BIASP President following consultation with the BIASP Executive committee.

BIASP are members of:

- World Stroke Organisation (WSO)
- European Stroke Organisation (ESO)
- Neurological Alliance
- Community rehabilitation alliance (CRA)
- UK Health Alliance on Climate Change (UKHACC)

BIASP Meetings

The BIASP Executive meets monthly, three times during the year this is a 4-hour meeting, the other meetings last for one hour. The Executive oversee and provide direction to the Association, to determine the Association's strategy and support the work undertaken by the subcommittees. The subcommittees meet virtually, on a quarterly basis.

BIASP have been working to develop closer relationships with other professional organisations including BGS (reciprocal joint membership reduction 20% discount for first year of membership), ABN, BSPRM, SAM, through regular meetings with the other societies' executives. A further joint membership reduction 20% discount for first year of membership has been agreed with BSPRM which will commence in 2024.

BIASP chair quarterly 5 Nation meetings. The clinical leads from each nation, BIASP executive leads for each nation and charities such as the Stroke Association, Different Strokes, Chest Heart & Stroke Scotland, Irish Heart Foundation and Northern Ireland Chest Heart & Stroke and British Heart Foundation are invited. A different topic is chosen for discussion each month with each participant sharing views.

BIASP are working with Covid -19 Airborne Transmission Alliance (CATA) and providing information for the UK-public inquiry into Covid.

BIASP Committee representation

BIASP also has formal representation on external committees. These are listed here:

Group	BIASP Representative
Association of British Neurologists	BIASP President Elect & ABN SIG member
Joint Clinical	England Representative x2, trainee committee chair
Joint Neurosciences Council	Training and Education
Stroke Action Plan for Europe (SAP-E)	Clinical Standards Chair
Cross Party Working Group on Stroke	Scotland Representative and BIASP President
Intercollegiate Stroke	BIASP President-elect
Joint Stroke Medicine Committee	BIASP President Elect, BIASP Trainee and ED&I Lead
NHSE&I Stroke Delivery Board	England Representative
NIHR/BIASP UK Stroke Research	Scientific Committee Chair
NI Stroke Network	Northern Ireland Representative
Scotland Stroke Research Network	Scotland Representative

BIASP Committee representation (continued)

UKSF Steering Committee	BIASP President
UKSF Scientific Programme Committee	Scientific Committee Chair
Wales Association for Stroke Physicians	Wales Representative
Stroke Speciality Advisory Committee	Training and Education
Royal College of Radiologists MT	Clinical Standards Chair
British Geriatric Society	President & President Elect and ED&I Lead
National Advisory Committee for Stroke	Scotland Representative
RCP Medical Specialties Board	BIASP President
NICE Stroke rehab guidance	Scientific subcommittee member
5 Nations Meetings	BIASP president (or BIASP Past President or BIASP
Neurological Alliance	BIASP Past-President
UKHACC Council	BIASP President or BIASP Past-President,
Community Rehabilitation Alliance	Clinical Standards Representative
ESQ - meeting with national societies	President
SSNAP	President
Thrombectomy Implementation Group	Clinical Standards Chair and President (if available)

Scientific Subcommittee

The Scientific subcommittee have been working on the following areas which align with the BIASP strategic plans:

- BIASP/NIHR- this is being launched in May 2024 with BIASP as the admin mechanism for this award from now
- Local Clinical Research Investigator Award, pilot with 2 winners, certificates and free registration for UKSF.
- BIASP Bulletin - the Subcommittee try to submit a varied set of articles covering research and surveys on areas and studies related to stroke.
- Ongoing review of their website page.
- UKSF 2023 -in-person event held in Birmingham, with the Scientific committee preparing the BIASP Programme content. The programme content also received contributions from the Scientific, Training and Education and Trainee subcommittee
- External engagement: The Scientific Subcommittee engage with the Stroke Association, BGS, BIHS, BIHR, NICE, NHSE. BGS.

The scientific committee is actively involved in the planning of the programme for the next UKSF.

BIASP/NIHR Writing groups are supported through a grant from BIASP, up to 4 awards £1k each (£4,000).

Training & Education Subcommittee

The Training & Education Subcommittee have been involved in the following activities in addition to it's duty to the UKSF:

The priorities for the Training & Education Subcommittee have been:

- Provide excellent resources to support training and education in stroke medicine
- Virtual Learning Hub - free monthly webinars with a variety of different topics and speakers, subcommittee member is chair of the webinars
- UK & RQI Acute Stroke Simulation Course developed with initial pilot prior to course set up in St George's in February
- Promoted UK & RQI Acute Stroke Simulation Course at UKSF with a soapbox session
- Provide incentives to train in stroke medicine
- Take Up Stroke programme
- Medical student essay prize
- Mentorship scheme training for clinicians and clinical academics continues with the latest ALS mentorship training completed in February. Next training in Qctober. Following completion of modules and ALS training sessions the trained mentors have been successfully match to mentees when required.
- Designed poster for the BIASP stand at UKSF
- Subcommittee update for the BIASP bulletin
- Qngoing review of their website page

Take up Stroke Fellows:

- Cohort 2 has commenced, two workstreams agreed: education and sim training, both to encourage career in stroke
- Regular updates are provided via the BIASP newsletter
- The TUSF are engaging with medical schools with regards to how much stroke is included in their curriculum, 25% response to survey sent out to all UK & RQI medical schools
- Invited representatives from NANSIG (Neurology and Neurosurgery Interest Group), who have 2000 student members at medical schools throughout the UK and RQI, to attend one of their meetings to develop a new relationship with BIASP to enthuse students to take up a career in stroke

The Training and Education committee continue to be responsible for running monthly free webinars. These recordings are then made available to members post webinar via the BIASP website.

Clinical Standards Subcommittee

The Clinical Standards Subcommittee have been working on the following activities:

- Coordinating BIASP workforce plan
- Community rehab alliance, member of the subcommittee has been working on best practice recommendations
- Review guidelines - these include:
 - NICE AI
 - Major Conditions Strategy
 - Clopidogrel
 - Tenecteplase
 - Workforce
 - SAP-E
 - Pre-hospital Special Interest Group
 - GIM and stroke CCT, 3 years - new stroke pathway
 - Guidelines - the committee continue to review these and update in the BIASP bulletin
 - Subcommittee update for the BIASP bulletin
 - Liaising with Boehringer Ingelheim Ltd re: alteplase shortage
 - Designed poster for the BIASP stand at UKSF
 - Qngoing review of their website page

Trainee Subcommittee

The Trainee Subcommittee have been working on the following activities:

- Developed new careers in stroke page for the BIASP website with FAQ's and information on all stroke pathways to give an understanding of what a career in stroke means
- The Trainee's Meeting was in-person held in Edinburgh in March 2024, with 70 delegates attending. There was fantastic feedback on a very successful event. The main sponsor was the Stroke Association.
- Subcommittee update for the BIASP bulletin

Bursaries and competitions

Warlow Prize

The winner of the BIASP Warlow Prize 2023 was awarded a certificate and receives support to attend the annual conference of the European Stroke Conference in order to present their prize-winning research.

BIASP President's Award

In celebration of BIASP's 20th Anniversary in 2019, we introduced an annual 'President's Award' to reward excellence in clinical standards (including clinical practice and/or quality improvement), training and education, and/or research related to Stroke Medicine.

BIASP members are asked to nominate a UK Stroke Physician, who is a BIASP member, and demonstrates excellence in clinical standards (including clinical practice and/or quality improvement), training and education, and/or research related to Stroke Medicine.

BIASP Medical Student Essay Prize

Entrants must submit 250-word case report on a patient they have seen or been involved with that has suffered a stroke and they have an important message to tell. The prize for the winner is free attendance at the BIASP Trainees' meeting with the opportunity to present their case.

BIASP/NIHR Writing Group Applications

This year, the BIASP and the NIHR RDN:Stroke will jointly issue a call to doctors, nurses and allied health professionals for writing groups to support portfolio development across the stroke pathway. A maximum of £1,000 per writing group is available, and The Stroke Association have kindly agreed to offer their premises across the United Kingdom to facilitate these writing group meetings. Usually up to two applications are funded, following peer review by representatives of the BIASP scientific committee members and the NIHR RDN; Stoke National Specialty Lead for Stroke.

Local Clinical Research Investigator Award:

Competition pilot developed and launched in September 2023, this was a success and will continue in 2024.

The Local Clinical Research Investigator Award by the British and Irish Association of Stroke Physicians (BIASP) acknowledges and rewards the exceptional contributions made by stroke physicians in stroke research. This award aims to recognise the value of grassroots research efforts and encourage the continued involvement of local practitioners in advancing the knowledge and treatment of stroke.

Sustainability competition at UKSF, poster at BIASP stand:

How well do you know your carbon? Scan the QR code on the poster to answer the questions with winner chosen at random. Winner received a copy of 'How BAD Are Bananas? The carbon footprint of everything by Mike Berners-Lee.

Other information on BIASP activities:

UK Stroke Forum 2023

UKSF yearly conference in Birmingham in 2023 hosted by Stroke Association and BIASP. Women in Stroke session run by BIASP ED&I lead. BIASP are represented at the UKSF Steering Committee meetings and the UKSF Scientific Programme committee.

Ukraine

To support colleagues displaced by the war in Ukraine BIASP now offer free membership which allows access to all information on the BIASP website. BIASP also offer free attendance at UKSF for one Ukraine colleague.

European Life After Stroke Forum, 2024

BIASP offered to pay all expenses for one member of any of the BIASP Exec or subcommittees to attend this event as it links with the BIASP Strategy. Anyone interested was to put their case forward to qualify. A requirement to attend was to provide written feedback on the event to the event which was shared with BIASP members via the bulletin.

UK & ROI Acute Stroke Simulation Course

The UK & ROI Acute Stroke Simulation Course has been developed to provide standardised multidisciplinary stroke simulation training to healthcare professionals across the United Kingdom and the Republic of Ireland. It was established in 2023 by a group of healthcare professionals all with an interest in stroke simulation training and a shared vision to improve stroke training and education. It is our hope that over time stroke simulation training will become easily accessible to all healthcare professionals across the United Kingdom and Republic of Ireland.

The BIASP Training & Education chair worked alongside a previous Take up Stroke Fellow to develop the course to be shared throughout the UK and ROI. Following successful pilots, the course was launched at the UKSF in December 2023 with four planned dates from January 2024 onwards.

Career in Stroke Frequently asked Questions website page

Members of the Trainee subcommittee developed a new website page as a tool to provide guidance for a career in stroke for both the UK and ROI. This page provides relevant information on why consider a career in stroke, how to become a stroke physician, who can apply for stroke sub-specialty training, what the training pathways look like for UK and ROI and careers for stroke physicians.

New collaboration with NANSIG (Neurology and Neurosurgery Interest Group)

President and NANSIG representatives have met to discuss how working together can encourage students into career in stroke. President was invited to attend their conference in January as a speaker and hopes to build on the relationship between both organisations.

Financial review

The charity's incoming resources for the year were £126,344 (2023: £139,569) mainly comprising subscription income of £98,154 (2023: £94,486), conference registrations of £16,655 (2023: £19,360) and UK Acute Stroke Simulation Course of £6,408 launched this year. Spending in support of charitable activities was £116,596 (2023: £115,178). Support related costs were £76,975 (2023: £63,156). Governance fees were £4,500 (2023: £4,120). Net surplus for the year of £9,747 (2023: £25,122). Reserves and funds carried forward at 31 March 2024 were £276,407 (2023: £266,660).

Reserves policy

Currently BIASP is required to retain a significant liquid capital reserve to be able to discharge its obligations in underwriting the UK Stroke Forum (see below) without jeopardizing its other activities.

Investment policy

The Honorary Treasurer shall deposit or invest any funds which are not immediately required for the Company's activities in such investments as may be considered appropriate (and to dispose of, and vary, such investments) which may include investing in one or more collective investment scheme(s), such as unit trusts, open ended investment companies or common investment funds for charities. In keeping with the BIASP strategy aims any such investments will be scrutinized to ensure these are compatible climate sustainability.

Risk management

The Trustees annually review the risks that the charity faces. To date these have mainly related to the Association's joint underwriting of the UK Stroke Forum. This is the premier educational academic and clinical stroke conference in the UK. It seeks to bring together members from medicine, nursing, the therapies and other healthcare professionals to share knowledge and enhance practice in stroke medicine. The Association is responsible for 1/3 of the profit or loss of the overall result from UKSF. Due to increasing costs and events during covid this has resulted in BIASP being responsible for a share of the loss on recent events. The overall conference result is monitored closely by the UKSF steering committee of which BIASP is represented on.

Future plans

The Association remains strategically committed to furthering its broad objectives by whatever appropriate means in accordance with its charitable status. The profile of stroke medicine in the UK has risen sharply, supported by political initiatives such as the English National Stroke Strategy and the equivalent policy documents in the devolved nations of the UK. With this rising profile is a corresponding demand upon the Association to put forward the views of the profession to political bodies, other healthcare professions and the wider public; to liaise with an increasing number of interested national bodies; to support and develop the scientific credibility of the practice of stroke medicine; and to improve the training of physicians in stroke medicine. These demands will continue or increase in the years to come, drawing on the financial and other resources of the Association.

Equality Diversity and Inclusion executive member has been developing the BIASP ED&I policy. The application form to be completed when joining BIASP is being reviewed. BIASP wish to accelerate progress in this area to fully understand the equality and diversity of its members to then explore the wider stroke workforce.

Workforce challenges within the UK & ROI will be a major focus for BIASP, they will continue to work towards finding a solution with nation leads for stroke, other stakeholder associations and charities.

Trustee's responsibilities statement:

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for the period. In preparing these financial statements, the trustees are required to:

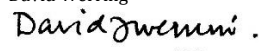
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate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

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

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption. The trustee's annual report was approved on and signed on behalf of the board of trustees by: -

David Werring



Trustee & President

I report to the charity trustees on my examination of the financial statements of the Charity for the year ended 31 March 2024.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (and 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.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's qualified 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.

Use of our report

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



Kenneth McDowell CA
Saffery LLP
Chartered Accountants

9 Haymarket Square
Edinburgh
EH3 8RY

2 December 2024

British and Irish Association of Stroke Physicians
Company Limited by Guarantee
Statement of Financial Activities (including Income and Expenditure account)
For the year ended 31 March 2024

		Unrestricted funds £	Total funds 2024 £	Total funds 2023 £
	Notes			
Income and endowments				
Investment income	3	3,210	3,210	764
Charitable activities	4	123,134	123,134	138,805
Total income		<u>126,344</u>	<u>126,344</u>	<u>139,569</u>
Expenditure on:				
Charitable activities	5	116,596	116,596	114,447
Total expenditure		<u>116,596</u>	<u>116,596</u>	<u>114,447</u>
Net (expenditure)/income		<u>9,747</u>	<u>9,747</u>	<u>25,122</u>
Transfers between funds		-	-	-
Total funds brought forward		266,660	266,660	241,538
Total funds carried forward	9	<u>276,407</u>	<u>276,407</u>	<u>266,660</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

British and Irish Association of Stroke Physicians
Company Limited by Guarantee
Statement of financial position
For the year ended 31 March 2024

			2024	2023
	Notes	£	£	£
Current assets				
Debtors	7	21,724	35,108	
Cash at bank and in hand		<u>329,395</u>	<u>295,437</u>	
		351,118	330,545	
Creditors: amounts falling due within one year	8	<u>74,711</u>	<u>63,885</u>	
Net current assets		<u>276,407</u>	<u>266,660</u>	
Total assets less current liabilities		276,407	266,660	
Net assets		<u><u>276,407</u></u>	<u><u>266,660</u></u>	
Funds of the charity				
Unrestricted funds		<u>276,407</u>	<u>266,660</u>	
	9	<u><u>276,407</u></u>	<u><u>266,660</u></u>	

For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

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

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

The financial statements were approved by the board of trustees and authorised for issue on 24/11/2024 and are signed on its behalf by:

Dr Elizabeth Warburton



Treasurer
Company Registration No. 06853971

1. Accounting Policies

Company information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England. The address of the registered office is 71 Queen Victoria Street, London, England, EC4V 4BE.

The financial statements have been prepared in accordance with 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) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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

1.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income and expenditure

Income representing membership subscriptions, interest and branch income receivable is accounted for on an accruals basis. Donations and gift aid claims are recognised on receipt of proceeds.

Resources expended are included in the statement of financial activities on an accruals basis.

All costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities as follows:

Charitable activities

These are costs relating to expenditure on preserving and maintaining the assets of the charity and the associated trade.

Other expenditure

These are costs associated with the running of the regional branches of the charity.

1.4 Cash and cash equivalents

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

1.5 Financial instruments

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

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

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

Basic financial assets

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

Classification of financial liabilities

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.6 Fund accounting

The funds of the charity are held in unrestricted and restricted funds. Unrestricted funds represent funds which can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds represent funds which must be used in accordance with the specific objectives that were laid out by those parties providing the funds to the charity.

1. Accounting Policies (continued)

1.7 Taxation

The company is a registered charity and is not liable for United Kingdom income tax or corporation tax on charitable activities.

2. Limited by guarantee

British and Irish Association of Stroke Physicians is a company limited by guarantee and accordingly does not have share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

3. Investment income

	2024 £	2023 £
Bank interest	3,210	764
	<u>3,210</u>	<u>764</u>

4. Charitable activities

	2024 £	2023 £
Membership subscriptions	98,154	94,486
UKSF profit share	1,917	25,690
Trainee conference	16,655	19,360
Sim course	6,408	-
	<u>123,134</u>	<u>139,536</u>

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5. Expenditure on charitable activities

	2024	2023
	£	£
Charitable activities		
UKSF attendance costs	3,877	4,430
Events	1,847	1,458
Advertising	803	1,641
Website	1,843	3,690
Trainee conference	18,256	20,009
Sponsorships and bursaries	5,724	15,042
Travel & subsistence	911	77
Donations	-	-
Insurance	1,588	1,544
Consultancy	270	-
Printing, postage, advertising & stationery	4	12
Share of support costs	76,975	63,156
Share of governance	4,500	4,120
	<u>116,596</u>	<u>115,178</u>
Support costs		
Bank charges	1,028	1,027
Professional fees	1,504	16
Administrative costs	65,817	54,525
Bookkeeping	8,626	7,588
	<u>76,975</u>	<u>63,156</u>

7. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>4,500</u>	<u>4,120</u>

8. Debtors

	2024	2023
	£	£
Trade debtors	2,240	1,350
Prepayments	19,484	33,758
	<u>21,724</u>	<u>35,108</u>

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9. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	19,044	8,043
Accruals & deferred income	55,667	55,842
	<u>74,711</u>	<u>63,885</u>
Analysis of deferred income account		
Memberships	37,334	36,623
Conference receipts	-	-
	<u>37,334</u>	<u>36,623</u>

During the year brought forward deferred income of £36,623 was released to the statement of financial activities and a further £37,334 of income was deferred.

10. Analysis of charitable funds

	As at 1 April 2023 £	Income £	Expenditure £	As at 31 March 2024 £
Unrestricted funds				
General funds	266,660	126,344	(116,596)	276,407
	<u>266,660</u>	<u>126,344</u>	<u>(116,596)</u>	<u>276,407</u>

11. Transactions with trustees

No trustees received remuneration in the year.

Travel and subsistence expenses reimbursed to trustees or paid directly to third parties totalled £Nil (2023: £Nil).

12. Analysis of net assets between funds

	Unrestricted funds	Total Funds 2024
	£	£
Current assets	351,118	351,118
Creditors less than 1 year	(74,711)	(74,711)
Net assets	<u>276,407</u>	<u>276,407</u>

Comparative analysis of net assets between funds for prior year

	Unrestricted funds	Total Funds 2023
	£	£
Current assets	330,545	330,545
Creditors less than 1 year	(63,885)	(63,885)
Net assets	<u>266,660</u>	<u>266,660</u>

13. Comparative Statement of Financial Activities for the year ended 31 March 2022

	Unrestricted funds	Total funds 2023
	£	£
Income and endowments		
Income from donations and legacies	764	764
Charitable activities	138,805	138,805
Total income	<u>139,569</u>	<u>139,569</u>
Expenditure on:		
Expenditure on charitable activities	114,447	114,447
Total expenditure	<u>114,447</u>	<u>114,447</u>
Net expenditure	<u>25,122</u>	<u>25,122</u>
Transfers between funds	-	-
Net movement in funds	<u>25,122</u>	<u>25,122</u>
Reconciliation of funds		
Total funds brought forward	241,538	241,538
Total funds carried forward	<u>266,660</u>	<u>266,660</u>

14. Company limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up while he or she is a member, or within one year after he or she ceases to be a member, is limited to £1.

15. Post balance sheet events and going concern

At the date of approval, the trustees have prepared and approved up to date management accounts, and have also considered future cash flow including key income and cost assumptions that the trustees consider reasonable and prudent.

Having considered the matters above the trustees are of the view that, at the date of approval of the financial statements, the charity will have sufficient resources to continue to operate and meet debts as they fall due for the foreseeable future. The financial statements have therefore been drawn up on a going concern basis.