

BIRMINGHAM CENTRE FOR ARTS THERAPIES

England & Wales · Charity number 1051578

Details

Other names ARTS THERAPIES UK

Status Registered

Legal form Other

Company number [05347772](#)

Registered 1995-12-20

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

Contact

Address 11 Market Place
Redditch
Worcestershire
B98 8AA

Phone 07360 538918

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Website <http://www.artstherapiesuk.org.uk>

Activities

Objects: (1) THE RELIEF OF PEOPLE WITH SPECIAL NEEDS BY THE PROVISION OF ARTS THERAPIES (2) TO ADVANCE THE EDUCATION AND PROMOTE RESEARCH AND TO PUBLISH THE USEFUL RESULTS OF SUCH RESEARCH INTO ARTS THERAPIES

Activities: Provision of a service of Arts Therapies (Art, Drama, Dance Movement, Music and Play Therapies) and Community Arts in Health facilities for clients of all ages and needs. To act as a Resource/Teaching Centre for training, education and support of professionals and carers, at national/inter-national levels. To support Research in Arts Therapies.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- Birmingham City
- Gloucestershire
- Herefordshire
- Shropshire
- Staffordshire
- Warwickshire
- Wolverhampton
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£704,198	£674,701	£253,886	6
2024-03-31	£590,884	£651,047	£224,389	6
2023-03-31	£596,372	£552,650	£284,551	6
2022-03-31	£455,279	£365,117	-	-
2021-03-31	£308,671	£142,506	-	-

Trustees

Name	Role	Appointed
Colin Graham		2023-08-23
DR Jane Clarke		2015-03-23
Kira Self		2025-07-07
Lesley Allen		2025-07-07
Owen Lee		2022-11-11
Richard French-Lowe		2020-11-25
Steven Gambardella		2025-07-07
Willaim Ham		2025-07-07

Accounts

REGISTERED COMPANY NUMBER: 05347772 (England and Wales)
REGISTERED CHARITY NUMBER: 1051578

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Birmingham Centre For Arts Therapies

Locke Williams Associates LLP
Chartered Accountants
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

Birmingham Centre For Arts Therapies

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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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).

This report is also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Arts Therapies UK exists to improve mental health and wellbeing through the use of creative, evidence-based therapeutic interventions. Our charitable objectives, as recorded with the Charity Commission, are

- 1) The relief of people with special needs by the provision of arts therapies
- 2) To advance education and promote research and to publish the useful results of such research into arts therapies.

Significant activities

To achieve these objectives, Arts Therapies UK delivers a wide range of services across the country. In 2024-25, these included:

- 1,707 hours of 1-to-1 therapy with children, young people, and adults.
- 2,354 Arts in Health (AiH) sessions in community and group settings.
- 772 days of in-school therapeutic support working directly with pupils and teachers.
- 6 corporate wellbeing sessions, marking the soft launch of a new strand of work supporting staff in professional environments.

These activities represent more than statistics; they embody moments of creativity, connection, and healing for individuals facing trauma, isolation, stress, or mental health challenges.

Public benefit

In setting these objectives and aims, the Trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This reporting year has been one of consolidation and renewed ambition. Emerging stronger after a challenging 2023, Arts Therapies UK has demonstrated growth in income, delivery, and impact.

The soft launch of our corporate wellbeing service was a significant milestone. Partnering with organisations including Avison Young, Clyde & Co, and Enable, we introduced creative, arts-based approaches to staff wellbeing. This initiative strengthens our mission while providing opportunities for unrestricted income to support our charitable programmes.

FINANCIAL REVIEW

Financial review

We are pleased to report a return to surplus, with income of £704,000 (a 19% increase on the previous year) and expenditure of £674,000, resulting in a net surplus of nearly £30,000.

Our unrestricted reserves have now reached the 10% target set by the Board, a key measure of financial resilience. This achievement reflects careful financial management under the guidance of our CFO, Mark Driver, whose stewardship and commitment to governance have been invaluable.

While our fundraising function experienced disruption, we were delighted to welcome back Helen Couriel as Lead Fundraiser. Despite challenges, Helen secured strong levels of grant funding, and the coming year will see renewed investment in this vital area.

**Report of the Trustees
for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Reserves policy

The charity's policy is to hold unrestricted reserves at a target level of 10% of annual turnover, to ensure resilience and stability.

As of 31 March 2025, our reserves totalled £253,886, of which £180,803 are restricted. The remaining £68,963 of free reserves is just below our target of 10% of turnover by only £1,457.

Going concern

There are no material concerns about the charities ability to continue. The budgeted income and expenditure for the following year, based on reduced levels of service, is sufficient for the charity to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and charity constitution

The charity is a Charitable Company, Limited by Guarantee. It was opened September 1993, registered as a Charity in December 1993 and became a Company Limited by Guarantee in January 2005.

Structure, Governance and Management

The Board of Trustees has continued to provide robust oversight and strategic direction. Trustees have been fully engaged in supporting organisational restructuring, reviewing risk management, and ensuring strong financial and governance policies.

We are grateful for the continued service of our trustees and extend particular thanks to Wendy Cox, who stepped down this year after many years of valued contribution. Her dedication has played an important role in the charity's growth and stability.

Internally, the Board oversaw a modest restructure to create a more agile and impact-driven leadership team. New roles-including Deputy CEO/Head of Operations, Customer Success Manager - Therapy, and Customer Success Manager - Therapeutic Activities-reflect our commitment to service quality and client focus.

In January 2025, the Board was pleased to welcome our CEO, Russell Wall, into his role on a full-time basis. Under his leadership, the organisation has grown significantly in reach, delivery, and strategic clarity.

Looking ahead, the Board remains committed to strong governance and to ensuring that all decisions are rooted in our mission, values, and impact.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05347772 (England and Wales)

Registered Charity number

1051578

Registered office

c/o Locke Williams Associates LLP
Studio 2
50-54 St Pauls Square
Birmingham
B3 1QS

**Report of the Trustees
for the Year Ended 31 March 2025**

Trustees

Dr J Clarke
Ms W Cox (resigned 30.11.24)
R French-Lowe
L Owen
C Graham
W A Ham (appointed 7.7.25)
S J Gambardella (appointed 7.7.25)
L A Allen (appointed 7.7.25)
K Self (appointed 7.7.25)

The above Trustees are also Directors of the company.

Company Secretary

R Wall

Independent Examiner

Locke Williams Associates LLP
Chartered Accountants
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

Approved by order of the board of trustees on 23rd September 2025 and signed on its behalf by:



.....
R French-Lowe - Trustee

**Independent Examiner's Report to the Trustees of
Birmingham Centre For Arts Therapies (Registered number: 05347772)**

Independent examiner's report to the trustees of Birmingham Centre For Arts Therapies ('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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



David Williams FCA FCCA

Locke Williams Associates LLP
Chartered Accountants
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

Date: 24 September 2025

Birmingham Centre For Arts Therapies

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	142,765	167,106	309,871	179,030
Charitable activities	4				
Therapy		287,848	102,520	390,368	406,820
Investment income	3	3,189	-	3,189	3,809
Other income		770	-	770	1,225
Total		434,572	269,626	704,198	590,884
EXPENDITURE ON					
Raising funds	5	22,935	-	22,935	25,172
Charitable activities	6				
Therapy		377,904	273,862	651,766	625,875
Total		400,839	273,862	674,701	651,047
NET INCOME/(EXPENDITURE)		33,733	(4,236)	29,497	(60,163)
Transfers between funds	16	(588)	588	-	-
Net movement in funds		33,145	(3,648)	29,497	(60,163)
RECONCILIATION OF FUNDS					
Total funds brought forward		39,938	184,451	224,389	284,552
TOTAL FUNDS CARRIED FORWARD		73,083	180,803	253,886	224,389

The notes form part of these financial statements

Balance Sheet
31 March 2025

	Notes	31.3.25 £	31.3.24 £
FIXED ASSETS			
Tangible assets	12	4,120	3,687
CURRENT ASSETS			
Debtors	13	43,017	48,226
Cash at bank		216,571	184,783
		259,588	233,009
CREDITORS			
Amounts falling due within one year	14	(9,822)	(12,307)
NET CURRENT ASSETS		249,766	220,702
TOTAL ASSETS LESS CURRENT LIABILITIES		253,886	224,389
NET ASSETS		253,886	224,389
FUNDS	16		
Unrestricted funds		73,083	39,938
Restricted funds		180,803	184,451
TOTAL FUNDS		253,886	224,389

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

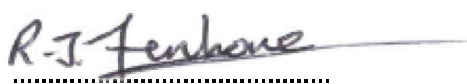
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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 23/9/2025..... and were signed on its behalf by:


.....
R French-Lowe - Trustee

Birmingham Centre For Arts Therapies

**Cash Flow Statement
for the Year Ended 31 March 2025**

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	<u>31,073</u>	<u>(69,936)</u>
Net cash provided by/(used in) operating activities		<u>31,073</u>	<u>(69,936)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(2,474)</u>	<u>(3,372)</u>
Interest received		<u>3,189</u>	<u>3,809</u>
Net cash provided by investing activities		<u>715</u>	<u>437</u>
Change in cash and cash equivalents in the reporting period		<u>31,788</u>	<u>(69,499)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>184,783</u>	<u>254,282</u>
Cash and cash equivalents at the end of the reporting period		<u><u>216,571</u></u>	<u><u>184,783</u></u>

The notes form part of these financial statements

Birmingham Centre For Arts Therapies

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2025**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25	31.3.24
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	29,497	(60,163)
Adjustments for:		
Depreciation charges	2,041	1,422
Interest received	(3,189)	(3,809)
Decrease/(increase) in debtors	5,209	(2,436)
Decrease in creditors	(2,485)	(4,950)
Net cash provided by/(used in) operations	31,073	(69,936)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank	184,783	31,788	216,571
	184,783	31,788	216,571
Total	184,783	31,788	216,571

The notes form part of these financial statements

Birmingham Centre For Arts Therapies

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.

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.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

No amount is included in the financial statements for volunteer time in line with the Charities SORP (FRS 102).

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.

Allocation and apportionment of costs

Expenditure on charitable activities includes:

- Direct costs being directly related therapists fees and travel costs incurred in the performance of the therapy programmes
- Support costs, being those costs that assist the work of the charity but do not directly represent charitable activities and include office premises costs, administrative support costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity.

Where costs can not be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Office equipment and furniture	- 25% on cost
Computer equipment	- 25% on cost

The costs of minor additions or those costing below £500 are not capitalised.

Taxation

The charity is registered with the Charity Commission and under the provisions of Section 478 Corporation Tax Act 2010, is exempt from liability to taxation on its charitable activities.

Fund accounting

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

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Financial instruments

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. These basic financial instruments include debtors and creditors, receivable or payable within one year and with no with stated interest rate.

Cash and cash equivalents

Cash and cash equivalents 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.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	1,759	3,902
Grants	308,112	175,128
	<u>309,871</u>	<u>179,030</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
National Lottery Community Fund	75,889	74,179
Birmingham Cty Council	73,400	13,163
Baron Davenports	1,700	-
Eveson Charitable Trust	-	15,000
Birmingham District Nursing Charitable Trust	3,000	5,000
Edward and Dorothy Cadbury Trust	2,500	-
Roger & Douglas Turner Charitable Trust	5,000	4,000
WED Charitable Trust	1,000	-
Souter Charitable Trust	3,000	3,000
Cole Charitable Trust	2,000	-
Arnold Clark	1,000	-
DG Albright Charitable Trust	500	-
Lillie Johnson Charitable Trust	500	-
Fitton Trust	300	-
Grimmitt Trust	-	3,000
Edgbaston Neighbourhood Network Scheme	-	9,990
Garfield Weston Foundation	15,000	15,000
W A Cadbury	25,000	-
City of Wolverhampton Council	5,632	7,416
The Foyle Foundation	-	15,000
Sir Jules Thorn Trust	3,000	2,500
Richard Kilcuppes Charity	500	500
George Henry Collins Charity	-	750
Yardley Neighbourhood Network Scheme	-	6,630
Awards For All	18,736	-
Bentley Advancing Life Chances	500	-
Eric W Vincent Trust	780	-
The Grantham Yorke Trust	4,000	-
G J W Turner Trust	1,000	-
The James Frederick And Ethel Anne Measures Charity	1,500	-
Keith and JoanMindelshon Charitable Trust	1,000	-
The Lord Austin Trust	1,500	-
The Saintbury Trust	3,000	-
Squire Patton Boggs Charitable Trust	500	-
The Hamead Trust	5,000	-
The Patrick Trust	2,000	-
Department for Education (DfE)	7,943	-
Hodge Hill Neighbourhood Network Scheme	9,991	-
Arts Council England	26,971	-
Ways for Wellbeing UK CIC	3,330	-
Warwick Town Council	1,440	-
	308,112	175,128

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>3,189</u>	<u>3,809</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.25	31.3.24
	Activity	£	£
Therapists sessional fees	Therapy	307,505	356,197
Arts in Health	Therapy	<u>82,863</u>	<u>50,623</u>
		<u>390,368</u>	<u>406,820</u>

5. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Staff costs	<u>22,935</u>	<u>25,172</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Therapy	<u>533,482</u>	<u>118,284</u>	<u>651,766</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Therapy	<u>116,540</u>	<u>1,744</u>	<u>118,284</u>

Support costs, included in the above, are as follows:

Management

	31.3.25	31.3.24
	Therapy £	Total activities £
Trustees' expenses	-	59
Wages	64,151	55,400
Rent	144	-
Administration	10,772	12,036
Meetings	653	741
Communication	16,042	14,706
Light, power & heating	13,211	1,233
Training & courses	919	1,428
Miscellaneous	5,552	10,829
Advertising & marketing	<u>1,872</u>	<u>2,754</u>
Carried forward	113,316	99,186

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

7. SUPPORT COSTS - continued

Management - continued

	31.3.25	31.3.24
	Therapy	Total
	£	activities
	£	£
Brought forward	113,316	99,186
Insurance	1,183	1,247
Depreciation of tangible and heritage assets	2,041	1,422
	<u>116,540</u>	<u>101,855</u>

Governance costs

	31.3.25	31.3.24
	Therapy	Total
	£	activities
	£	£
Accountancy and legal fees (including independent examination)	1,744	1,693
	<u>1,744</u>	<u>1,693</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	2,041	1,423
Independent examination	540	540
	<u>2,581</u>	<u>1,963</u>

9. 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

	31.3.25	31.3.24
	£	£
Trustees' expenses	-	59
	<u>-</u>	<u>59</u>

One trustee was reimbursed travel expenses in the prior year.

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	192,615	133,626
Social security costs	13,945	53,571
Other pension costs	4,724	3,818
	<u>211,284</u>	<u>191,015</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Project staff	3	3
Central & administration	2	2
Fundraising	1	1
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

Remuneration paid to Key Management Personnel in the year totalled £36,188 (2024 £28,782).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,937	109,093	179,030
Charitable activities			
Therapy	328,006	78,814	406,820
Investment income	3,809	-	3,809
Other income	1,225	-	1,225
Total	<u>402,977</u>	<u>187,907</u>	<u>590,884</u>
EXPENDITURE ON			
Raising funds	25,172	-	25,172
Charitable activities			
Therapy	391,329	234,546	625,875
Total	<u>416,501</u>	<u>234,546</u>	<u>651,047</u>
NET INCOME/(EXPENDITURE)	(13,524)	(46,639)	(60,163)
RECONCILIATION OF FUNDS			
Total funds brought forward	53,461	231,091	284,552
TOTAL FUNDS CARRIED FORWARD	<u>39,937</u>	<u>184,452</u>	<u>224,389</u>

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. TANGIBLE FIXED ASSETS

	Office equipment and furniture £	Computer equipment £	Totals £
COST			
At 1 April 2024	1,800	3,889	5,689
Additions	440	2,034	2,474
At 31 March 2025	2,240	5,923	8,163
DEPRECIATION			
At 1 April 2024	450	1,552	2,002
Charge for year	560	1,481	2,041
At 31 March 2025	1,010	3,033	4,043
NET BOOK VALUE			
At 31 March 2025	1,230	2,890	4,120
At 31 March 2024	1,350	2,337	3,687

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Clients sessional fees	43,017	48,226

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	5,438	9,250
Social security and other taxes	1,644	1,499
Other creditors	1,182	-
Accruals and deferred income	1,558	1,558
	9,822	12,307

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Fixed assets	4,120	-	4,120	3,687
Current assets	78,785	180,803	259,588	233,009
Current liabilities	(9,822)	-	(9,822)	(12,307)
	73,083	180,803	253,886	224,389

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

16. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	4,583	32,298	(588)	36,293
Schools	35,355	1,435	-	36,790
	<u>39,938</u>	<u>33,733</u>	<u>(588)</u>	<u>73,083</u>
Restricted funds				
Child Development	3,275	(645)	-	2,630
Adult Subsidy	16,369	(15,320)	-	1,049
Elderly Clients' (previously known as the Residential Homes Combined Fund)	1,160	(1,055)	-	105
Arts in Health	3,286	4,161	-	7,447
EAL (English as an Alternative Language)	985	(985)	-	-
Baring Foundation	5,395	(6,400)	-	(1,005)
Equipment Fund	300	-	-	300
Supervision Grant BCC	62,502	22,195	-	84,697
Syrian Refugee Project	11,645	(11,645)	-	-
Engage for Ukraine	2,830	(2,830)	-	-
NNS Edgbaston	10,184	(10,184)	-	-
NNS Hall Green	-	(48)	48	-
NNS Yardley	183	(183)	-	-
National Lottery -Supporting community mental health	37,032	(4,793)	-	32,239
BNO - British National Overseas	2,900	11,583	-	14,483
Pathway Project	25,290	(13,501)	-	11,789
Warm Spaces Grant	-	(540)	540	-
Arts Council	-	6,656	-	6,656
ASDA	1,115	(1,115)	-	-
BCC Public Health Commission	-	15,333	-	15,333
NNS Hodge Hill	-	3,958	-	3,958
Solihull PCN	-	810	-	810
Warwick Council	-	312	-	312
	<u>184,451</u>	<u>(4,236)</u>	<u>588</u>	<u>180,803</u>
TOTAL FUNDS	<u>224,389</u>	<u>29,497</u>	<u>-</u>	<u>253,886</u>

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	169,747	(137,449)	32,298
Schools	264,825	(263,390)	1,435
	<u>434,572</u>	<u>(400,839)</u>	<u>33,733</u>
Restricted funds			
Child Development	14,475	(15,120)	(645)
Adult Subsidy	15,985	(31,305)	(15,320)
Elderly Clients' (previously known as the Residential Homes Combined Fund)	225	(1,280)	(1,055)
Arts in Health	-	4,161	4,161
EAL (English as an Alternative Language)	-	(985)	(985)
Baring Foundation	-	(6,400)	(6,400)
Supervision Grant BCC	50,000	(27,805)	22,195
Syrian Refugee Project	-	(11,645)	(11,645)
Engage for Ukraine	-	(2,830)	(2,830)
NNS Edgbaston	-	(10,184)	(10,184)
NNS Hall Green	-	(48)	(48)
NNS Yardley	-	(183)	(183)
Salary Grants	18,736	(18,736)	-
National Lottery -Supporting community mental health	75,890	(80,683)	(4,793)
BNO - British National Overseas	15,072	(3,489)	11,583
Pathway Project	-	(13,501)	(13,501)
Warm Spaces Grant	-	(540)	(540)
Arts Council	26,971	(20,315)	6,656
ASDA	-	(1,115)	(1,115)
BCC Public Health Commission	23,400	(8,067)	15,333
HAF - Street Games	7,943	(7,943)	-
NNS Hodge Hill	9,991	(6,033)	3,958
Sandwell	990	(990)	-
Solihull PCN	3,330	(2,520)	810
Thrive Together	5,178	(5,178)	-
Warwick Council	1,440	(1,128)	312
	<u>269,626</u>	<u>(273,862)</u>	<u>(4,236)</u>
TOTAL FUNDS	<u>704,198</u>	<u>(674,701)</u>	<u>29,497</u>

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	38,325	(33,742)	4,583
Schools	15,136	20,219	35,355
	53,461	(13,523)	39,938
Restricted funds			
Child Development	20,141	(16,866)	3,275
Adult Subsidy	4,664	11,705	16,369
Elderly Clients' (previously known as the Residential Homes Combined Fund)	1,160	-	1,160
Arts in Health	(719)	4,005	3,286
EAL (English as an Alternative Language)	4,630	(3,645)	985
Healthy Through the Arts	50,237	(50,237)	-
Baring Foundation	7,905	(2,510)	5,395
Equipment Fund	400	(100)	300
Roger & Douglas Turner	2,058	(2,058)	-
Supervision Grant BCC	72,774	(10,272)	62,502
Syrian Refugee Project	11,645	-	11,645
E2E	583	(583)	-
ASDA	1,114	1	1,115
Engage for Ukraine	16,174	(13,344)	2,830
NNS Edgbaston	9,945	239	10,184
NNS Hall Green	2,038	(2,038)	-
NNS Yardley	-	183	183
Souter Charitable Trust	3,000	(3,000)	-
National Lottery -Supporting community mental health	23,342	13,690	37,032
BNO - British National Overseas	-	2,900	2,900
Pathway Project	-	25,290	25,290
	231,091	(46,640)	184,451
TOTAL FUNDS			
	284,552	(60,163)	224,389

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,279	(149,021)	(33,742)
Schools	287,699	(267,480)	20,219
	<u>402,978</u>	<u>(416,501)</u>	<u>(13,523)</u>
Restricted funds			
Child Development	5,416	(22,282)	(16,866)
Adult Subsidy	18,691	(6,986)	11,705
Arts in Health	2,500	1,505	4,005
EAL (English as an Alternative Language)	-	(3,645)	(3,645)
Healthy Through the Arts	8,333	(58,570)	(50,237)
Baring Foundation	-	(2,510)	(2,510)
Equipment Fund	-	(100)	(100)
Roger & Douglas Turner	-	(2,058)	(2,058)
Supervision Grant BCC	4,830	(15,102)	(10,272)
E2E	-	(583)	(583)
ASDA	-	1	1
Engage for Ukraine	-	(13,344)	(13,344)
NNS Edgbaston	9,990	(9,751)	239
NNS Hall Green	-	(2,038)	(2,038)
NNS Yardley	6,630	(6,447)	183
Souter Charitable Trust	-	(3,000)	(3,000)
National Lottery -Supporting community mental health	74,179	(60,489)	13,690
BNO - British National Overseas	7,416	(4,516)	2,900
Foyle Foundation	15,000	(15,000)	-
Pathway Project	29,996	(4,706)	25,290
Warm Spaces Grant	4,925	(4,925)	-
	<u>187,906</u>	<u>(234,546)</u>	<u>(46,640)</u>
TOTAL FUNDS	<u>590,884</u>	<u>(651,047)</u>	<u>(60,163)</u>

UNRESTRICTED FUNDS

General Fund - usually the main source of income is standard fee clients, grants received and the administration part of project grants, which covers all central costs.

DESIGNATED FUNDS

Schools Fund (previously LACES Main Commission Fund) - Originally funded by a grant from Looked After Children Education Services to provide therapy for children in care, who were referred by them. Following a change to Birmingham Virtual School, the funding became a hybrid of schools paying and central funding.

Although a recent change means all payments come from the schools, with nothing centrally, the designated fund remains as schools pay up-front for the services.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

16. MOVEMENT IN FUNDS - continued

RESTRICTED FUNDS - General

General Restricted Funds are those which relate to a specific range of clients who may have a variety of needs and are funded from fundraising to various trusts, along with contributions from clients.

CHILD DEVELOPMENT FUND

This is a general fund for the purpose of offering subsidies to children / young people, who are not able to access therapy via their schools or pay the full fees.

ADULT SUBSIDY GRANT FUND

This is a general fund for the purpose of offering subsidies to adult clients, who are not able to pay the full fees.

ELDERLY CLIENTS' FUND

This is a general fund for the purpose of offering subsidies to people residing in residential homes or groups working with elderly clients who require Therapy. This is not used for those organisations who access Therapeutic workshops via the Arts In Health department.

ARTS IN HEALTH FUND

This is a general fund which was established several years ago to provide subsidies for a variety of community groups and other organisations, who wished to trial therapeutic workshops.

RESTRICTED FUNDS - Specific Projects

Specific Restricted Funds are for monies donated for a specific Project or Reason.

THE EAL PROJECT (English as an Alternative Language)

Designed to provide follow on therapy and allow expansion to families, or to work with those who did not qualify for assistance from the National Lottery Community Fund EAL grant.

NEIGHBOURHOOD NETWORK SCHEMES (NNS)

Originally, a one-year grant from the local Neighbourhood Networking commissioning group to provide therapeutic Arts in Health workshops throughout Northfield, other neighbourhoods continue to take up the service.

BARINGS

Working in partnership with Hip Hop Heals UK and Meaningful Measures this project is to provide training and support for provision of hip hop therapeutic sessions.

EQUIPMENT FUND

Knowing we were moving, and some equipment would need replacing/ updating we received a donation towards the cost of new equipment.

SUPERVISION Grant

A pilot project funded by the city council to enable Therapeutic providers of services to access support from a qualified therapist, enabling them to discuss mental health issues arising from their workshops. This was part of the BCAT model anyway, so we were provided with funding to cover our own work and expand it to other organisations across the city.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

16. MOVEMENT IN FUNDS - continued

SYRIAN REFUGEES & ENGAGE FOR UKRAINE

Originally granted to provide both Therapy and Therapeutic support for Syrian refugees who are now living in Birmingham, a further grant was received to provide support for Ukrainians relocated to Birmingham.

NATIONAL LOTTERY - SUPPORTING COMMUNITY MENTAL HEALTH

With the first Community Fund grant for therapy work in schools with EAL students ending an application was made for a second grant to further the therapeutic work. A 3 year grant was received, with the project starting in January 2023.

SOUTER/ASDA/E2E

Relatively small grants received during the year specifically for delivering therapeutic workshops via the Arts In Health side of the charity.

PATHWAY PROJECT

Working with partner agencies to provide family therapy and support with a view to helping provide a pathway for excluded/missing children to return to school.

BCC PUBLIC HEALTH COMMISSION

Supporting Birmingham City Council Warm spaces project by running workshops in the spaces.

ARTS COUNCIL

To expand the STEP On project into Sandwell and Dudley area

SOLIHULL PCN

Working with W4WB to bring a new approach to mental health for support for the Solihull Rural PCN

WARWICK COUNCIL

To support the expansion of STEP On into Warwick libraries

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Birmingham Centre For Arts Therapies**

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Birmingham Centre For Arts Therapies

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**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).

This report is also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

OBJECTIVES AND ACTIVITIES

Objectives and aims

"BCAT - The Birmingham Centre for Arts Therapies - opened in September 1993 - is setting out to ensure that a quality arts therapies service is established and maintained throughout the Midlands".

In support of this Mission Statement, BCAT aims to:

- Provide a service to assess and facilitate Arts Therapies sessions for clients
- Serve as a resource centre and teaching establishment for the training, education and support of professionals and carers, on both national and international levels
- Provide a practical link between arts therapies and clients / artists in a community setting, in conjunction with arts in health organisations, providing opportunities for arts in health experience programmes for both leaders and participants.

Arts Therapists work with both children and adults who have a wide range of needs, such as those arising from emotional, behavioural or mental health problems and the effects of stress or trauma.

**Report of the Trustees
for the Year Ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

Significant activities

The General Strategy of BCAT during the year has been:

Services to clients:

- To continue to develop, enhance and market a full range of services; to maintain existing and encourage new / increased client base; in particular the development of the Arts in Health aspect of BCAT's work.
- To make every effort to adopt a policy allowing for the subsidy of clients / delegates unable to afford fees involved, or un-supported through other channels, while maintaining its own self-sufficiency and viability as a non-profit-making organisation

Resource Centre and Teaching Establishment:

- To continue to maintain experiential courses, seminars and educational activities, including those initiated by the Arts Therapies Working Group
- To increase awareness of the value of arts therapies, including general training, research and facilities for volunteers and student placements
- To maintain and up-grade as necessary a library of books relevant to these subjects

Provide a Practical Link between arts therapies and clients / artists in a community setting:

- To promote more strategically the organisation as a whole, looking towards collaborative working with local Arts & Health movements, as well as arts therapies organisations.
- To encourage arts graduates and students to participate in leading arts activities with a variety of special needs clients, providing experience for those who wish to understand more about the use of the arts in health and well-being, possibly as preparation for following a training as a professional arts therapist

Capacity Building:

- To ensure all skills and resources are in place to implement and manage the Centre, including in-service training and capacity building opportunities for staff.

Financial:

- To make every effort to maintain financial sustainability

Public benefit

In setting these objectives and aims, the Trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

**Report of the Trustees
for the Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year has been a momentous one for our charity as we celebrated 30 years of impactful service. In recognition of our growth and national reach, we proudly adopted a new working name: Arts Therapies UK. This evolution reflects our commitment to addressing the increasing demand for mental health support across the country. While we honour our Birmingham roots, this new identity empowers us to connect with and serve communities nationwide.

Mental health services are more needed than ever, and the need for accessible support continues to grow. Our rebranding removes geographic barriers and positions us to expand our reach and share the exceptional work we've been doing for three decades.

THERAPY SERVICES

The year saw continued growth in our therapy services, with 2,098 hours of one-to-one therapy delivered-an average of 174 hours per month. A 13% increase from the previous year.

Our Schools Department experienced exceptional growth, delivering 794 days of therapy-33% more than the prior year. This equates to 3,970 hours of therapeutic support for children in schools, underscoring our collaboration with schools to address the rising mental health needs among pupils, 1 in 5 according to the latest NHS data.

We are particularly proud of a successful pilot project supporting pupils identified with Emotional Based School Avoidance (EBSA). The charity worked with 15 schools and supported 60 children to re-engage with school life in some capacity. Based on its success, we are thrilled to incorporate this program as part of our offering for schools.

ARTS IN HEALTH

Our Arts in Health (AiH) department continued its outstanding work, delivering 2,294 therapeutic sessions-an increase of 20% over the previous year, averaging 190 sessions per month.

This period marked the conclusion of the first year of a three year National Lottery funded initiative. This support has been instrumental in sustaining our 'Step On' and 'Starz' sessions (aimed at children and adults) while extending Arts in Health activities to new charities and community groups beyond Birmingham. We are excited about the growing recognition of our work's impact within these communities.

We continued running many sessions in libraries in Birmingham we were pleased that very few will be impacted by the proposed cuts to library services.

FUNDRAISING

Fundraising remains a cornerstone of our success. This enables us to continue the underlying ethos of the charity that the inability to pay should never stop access to our services. we deeply value the generous contributions of grant funders and individual donors, which enables access for all as well as via specific projects/ groups.

While we faced challenges this year, including a transitional period following the departure of our fundraiser, we are encouraged by the resilience shown by the team. Previous years' strong performance in securing grants allowed us to meet our delivery targets despite a lower-than-anticipated income this year. Which was due to the changing landscape grant fundraising and the exiting of our long term fundraiser.

Additionally, our ability to navigate the complexities surrounding Birmingham City Council's financial difficulties exemplifies our adaptability and focus on ensuring continuity of care for all our beneficiaries.

**Report of the Trustees
for the Year Ended 31 March 2024**

FINANCIAL REVIEW

Financial review

The 5-year business plan in conjunction with our income strategy continue to show benefits as there was another significant increase in sessional fee income. Unfortunately, the difficulties with both fundraising and Birmingham City Council inability to follow through on previously indicated plans, meant that total income decreased slightly to £590,844 from the previous year's income of £596, 572.

As knowledge of these issues arose during the year the Board proactively addressed the challenges by working closely with the CEO on a restructuring plan reviewing both operational and financial challenges on short- and long-term plans to ensure future financial stability.

Whilst the charity recorded an overall deficit of £60,193 for this financial year, the Board are aware that this was due to the unexpected circumstances, which includes the recruitment and transition within our small fundraising team, along with exceptional ones. Which include celebrating our 30th anniversary and investing in a new operational base to support our growth. With the revisions to the operational and financial strategy into a new restructuring plan we are confident the charity remains healthy and on the road to financial sustainability.

Reserves policy

As of 31st March 2024, our reserves totalled £224,389, of which £184,451 are restricted. The remaining £39,938 of free reserves are below our target of 10% of turnover by £19,146. The board is committed to achieving this target in the next reporting period and ensuring the charity maintains a strong financial foundation.

Going concern

There are no material concerns about the charities ability to continue. The budgeted income and expenditure for the following year, based on reduced levels of service, is sufficient for the charity to continue as a going concern.

POST YEAR END EVENTS

Some events that are noteworthy include:

We have secured a new office premises- we have been able to secure space in Redditch rent free for the next 3 years, which follows on from last years decision not to have a fixed centre but provide services in outreach locations

In the upcoming reporting period BCAT will celebrate turning 30 and this milestone will be acknowledged by the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and charity constitution

The charity is a Charitable Company, Limited by Guarantee. It was opened September 1993, registered as a Charity in December 1993 and became a Company Limited by Guarantee in January 2005.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. They, together with the Charity Director (Company Secretary), the five Heads of Arts Therapies Departments, other post holders and various volunteers, form the Board of Management.

Trustees and Board Members are recruited from persons showing an interest in the work of the Charity, who are willing on a voluntary basis to offer time to assist in the running of the Charity's affairs. They are also chosen to bring personal and professional skills to the Board. If a particular skill is needed within the Charity on a short-term basis, then a suitable person may be co-opted to the Board as appropriate, especially within the fields of fund-raising and capacity building for BCAT.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05347772 (England and Wales)

**Report of the Trustees
for the Year Ended 31 March 2024**

Registered Charity number

1051578

Registered office

c/o Locke Williams Associates LLP
Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Trustees

Dr J Clarke
Ms W Cox Trustee
R French-Lowe
L Owen Trustee
C Graham Trustee (appointed 23.8.23)

The above Trustees are also Directors of the company.

Company Secretary

R Wall

Independent Examiner

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Approved by order of the board of trustees on 18th November 2024 and signed on its behalf by:



.....
R French-Lowe - Trustee

**Independent Examiner's Report to the Trustees of
Birmingham Centre For Arts Therapies (Registered number: 05347772)**

Independent examiner's report to the trustees of Birmingham Centre For Arts Therapies ('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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



David Williams FCA FCCA

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Date: 11 December 2024

Birmingham Centre For Arts Therapies

**Statement of Financial Activities
for the Year Ended 31 March 2024**

		Unrestricted funds	Restricted funds	31.3.24 Total funds	31.3.23 Total funds as restated £
	Notes	£	£	£	
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	69,937	109,093	179,030	331,523
Charitable activities	4				
Therapy		328,006	78,814	406,820	262,646
Investment income	3	3,809	-	3,809	843
Other income		<u>1,225</u>	<u>-</u>	<u>1,225</u>	<u>1,360</u>
Total		<u>402,977</u>	<u>187,907</u>	<u>590,884</u>	<u>596,372</u>
 EXPENDITURE ON					
Raising funds	5	25,172	-	25,172	18,000
Charitable activities	6				
Therapy		<u>391,329</u>	<u>234,546</u>	<u>625,875</u>	<u>534,650</u>
Total		<u>416,501</u>	<u>234,546</u>	<u>651,047</u>	<u>552,650</u>
 NET INCOME/(EXPENDITURE)		(13,524)	(46,639)	(60,163)	43,722
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>53,461</u>	<u>231,091</u>	<u>284,552</u>	<u>240,829</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>39,937</u></u>	<u><u>184,452</u></u>	<u><u>224,389</u></u>	<u><u>284,551</u></u>

The notes form part of these financial statements

Birmingham Centre For Arts Therapies (Registered number: 05347772)

**Balance Sheet
31 March 2024**

	Notes	31.3.24	31.3.23 as restated
		£	£
FIXED ASSETS			
Tangible assets	13	3,687	1,738
CURRENT ASSETS			
Debtors	14	48,226	45,790
Cash at bank		<u>184,783</u>	<u>254,282</u>
		233,009	300,072
CREDITORS			
Amounts falling due within one year	15	(12,307)	(17,259)
		<u>220,702</u>	<u>282,813</u>
NET CURRENT ASSETS			
		<u>224,389</u>	284,551
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>224,389</u>	<u>284,551</u>
NET ASSETS			
		<u>224,389</u>	<u>284,551</u>
FUNDS	17		
Unrestricted funds		39,938	53,461
Restricted funds		<u>184,451</u>	<u>231,090</u>
TOTAL FUNDS		<u>224,389</u>	<u>284,551</u>

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.

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 18th November 2024 and were signed on its behalf by:



 R French-Lowe - Trustee

The notes form part of these financial statements

Birmingham Centre For Arts Therapies

**Cash Flow Statement
for the Year Ended 31 March 2024**

	31.3.24	31.3.23 as restated
Notes	£	£
Cash flows from operating activities		
Cash generated from operations 1	<u>(69,936)</u>	<u>25,948</u>
Net cash (used in)/provided by operating activities	<u>(69,936)</u>	<u>25,948</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(3,372)	(2,317)
Interest received	<u>3,809</u>	<u>843</u>
Net cash provided by/(used in) investing activities	<u>437</u>	<u>(1,474)</u>
Cash flows from financing activities		
Loan repayments in year	<u>-</u>	<u>(20,000)</u>
Net cash provided by/(used in) financing activities	<u>-</u>	<u>(20,000)</u>
	<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period	(69,499)	4,474
Cash and cash equivalents at the beginning of the reporting period	<u>254,282</u>	<u>249,808</u>
Cash and cash equivalents at the end of the reporting period	<u><u>184,783</u></u>	<u><u>254,282</u></u>

The notes form part of these financial statements

Birmingham Centre For Arts Therapies

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2024**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24	31.3.23 as restated
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(60,163)	43,722
Adjustments for:		
Depreciation charges	1,422	579
Interest received	(3,809)	(843)
Increase in debtors	(2,436)	(18,973)
(Decrease)/increase in creditors	(4,950)	1,463
Net cash (used in)/provided by operations	<u>(69,936)</u>	<u>25,948</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank	<u>254,282</u>	<u>(69,499)</u>	<u>184,783</u>
	<u>254,282</u>	<u>(69,499)</u>	<u>184,783</u>
Total	<u>254,282</u>	<u>(69,499)</u>	<u>184,783</u>

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 March 2024

Basis of preparing the financial statements

Income

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

No amount is included in the financial statements for volunteer time in line with the Charities SORP (FRS 102).

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.

Expenditure on charitable activities includes:

- Direct costs being directly related therapists fees and travel costs incurred in the performance of the therapy programmes
- Support costs, being those costs that assist the work of the charity but do not directly represent charitable activities and include office premises costs, administrative support costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity.

Where costs can not be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

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

Office equipment and furniture - 25% on reducing balance

The costs of minor additions or those costing below £500 are not capitalised.

The charity is registered with the Charity Commission and under the provisions of Section 478 Corporation Tax Act 2010, is exempt from liability to taxation on its charitable activities.

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. These basic financial instruments include debtors and creditors, receivable or payable within one year and with no with stated interest rate.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Taxation

Cash and cash equivalents

Cash and cash equivalents 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.

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.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23 as restated
	£	£
Donations	3,902	3,836
Grants	<u>175,128</u>	<u>327,687</u>
	<u>179,030</u>	<u>331,523</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.3.24	31.3.23 as restated
	£	£
National Lottery Community Fund	74,179	44,404
Birmingham Cty Council	13,163	144,380
Sheldon Trust	-	5,000
Edward Gostling Trust	-	6,000
Baron Davenports	-	1,000
Eveson Charitable Trust	15,000	10,000
Birmingham District Nursing Charitable Trust	5,000	-
Edward and Dorothy Cadbury Trust	-	1,500
Baring Foundation	-	662
Roger & Douglas Turner Charitable Trust	4,000	3,000
Souter Charitable Trust	3,000	3,000
Cole Charitable Trust	-	1,000
The Harry Payne Fund	-	4,000
Grimmitt Trust	3,000	-
Bernard Piggott Charitable Trust	-	500
The D'Oyly Carte Charitable Trust	-	3,000
Syrian Refugee	-	11,737
Groundworks/Tesco	-	10,000
St James Place	-	10,000
Northfield Neighbourhood Network Scheme	-	5,000
Hall Green Neighbourhood Network Scheme	-	9,945
ASDA	-	1,114
Edgbaston Neighbourhood Network Scheme	9,990	9,945
Ratcliffe Foundation	-	3,000
W E Dunn Trust	-	1,000
Richard Kilcuppes Charity	-	500
Garfield Weston Foundation	15,000	10,000
George Fentham	-	3,000
W A Cadbury	-	20,000
Shakespeare Martin	-	5,000
City of Wolverhampton Council	7,416	-
The Foyle Foundation	15,000	-
Sir Jules Thorn Trust	2,500	-
Richard Kilcuppes Charity	500	-
George Henry Collins Charity	750	-
Yardley Neighbourhood Network Scheme	6,630	-
	175,128	327,687

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

3. INVESTMENT INCOME

	31.3.24	31.3.23 as restated
	£	£
Deposit account interest	<u>3,809</u>	<u>843</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23 as restated
	£	£
Therapists sessional fees	<u>356,197</u>	209,873
Arts in Health	<u>50,623</u>	<u>52,773</u>
	<u>406,820</u>	<u>262,646</u>

5. RAISING FUNDS

Raising donations and legacies

	31.3.24	31.3.23 as restated
	£	£
Staff costs	<u>25,172</u>	<u>18,000</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Therapy	<u>522,327</u>	<u>103,548</u>	<u>625,875</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Therapy	<u>101,855</u>	<u>1,693</u>	<u>103,548</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	31.3.24	31.3.23 as restated
	Therapy	Total
	£	activities £
Trustees' expenses	59	-
Wages	55,400	41,788
Administration	12,036	8,859
Meetings	741	607
Communication	14,706	12,047
Repairs & renewals	1,233	218
Rent & room hire	-	9,206
Training & courses	1,428	1,225
Miscellaneous	10,829	8,612
Bad debts	-	10,156
Advertising & marketing	2,754	1,300
Insurance	1,247	-
Depreciation of tangible and heritage assets	1,422	579
	<u>101,855</u>	<u>94,597</u>

Governance costs

	31.3.24	31.3.23 as restated
	Therapy	Total
	£	activities £
Accountancy and legal fees (including independent examination)	<u>1,693</u>	<u>1,693</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23 as restated
	£	£
Depreciation - owned assets	1,423	579
Independent examination	<u>540</u>	<u>540</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

9. 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

	31.3.24	31.3.23 as restated
	£	£
Trustees' expenses	<u>59</u>	<u>-</u>

One trustee was reimbursed travel expenses in the year.

10. STAFF COSTS

	31.3.24	31.3.23 as restated
	£	£
Wages and salaries	133,626	126,590
Social security costs	53,571	6,422
Other pension costs	<u>3,818</u>	<u>3,400</u>
	<u>191,015</u>	<u>136,412</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23 as restated
Project staff	3	3
Central & administration	2	1
Fundraising	<u>1</u>	<u>1</u>
	<u>6</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

Remuneration paid to Key Management Personnel in the year totalled £28,782 (2023 £25,225).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	63,192	268,331	331,523
Charitable activities			
Therapy	254,781	7,865	262,646
Investment income	843	-	843
Other income	<u>1,360</u>	<u>-</u>	<u>1,360</u>
Total	<u>320,176</u>	<u>276,196</u>	<u>596,372</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds as restated £
	£	£	
EXPENDITURE ON			
Raising funds	18,000	-	18,000
Charitable activities			
Therapy	<u>301,279</u>	<u>233,371</u>	<u>534,650</u>
Total	<u>319,279</u>	<u>233,371</u>	<u>552,650</u>
 NET INCOME	 897	 42,825	 43,722
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>52,563</u>	<u>188,266</u>	<u>240,829</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>53,460</u>	 <u>231,091</u>	 <u>284,551</u>

12. PRIOR YEAR ADJUSTMENT

The prior year comparatives have been adjusted, to separate out the cost of fundraising. This is only an allocation adjustment with no overall adjustment to income or expenditure for the year.

13. TANGIBLE FIXED ASSETS

	Office equipment and furniture £	Computer equipment £	Totals £
COST			
At 1 April 2023	-	2,317	2,317
Additions	<u>1,800</u>	<u>1,572</u>	<u>3,372</u>
At 31 March 2024	<u>1,800</u>	<u>3,889</u>	<u>5,689</u>
DEPRECIATION			
At 1 April 2023	-	579	579
Charge for year	<u>450</u>	<u>973</u>	<u>1,423</u>
At 31 March 2024	<u>450</u>	<u>1,552</u>	<u>2,002</u>
NET BOOK VALUE			
At 31 March 2024	<u>1,350</u>	<u>2,337</u>	<u>3,687</u>
At 31 March 2023	<u>-</u>	<u>1,738</u>	<u>1,738</u>

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

14.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31.3.24	31.3.23 as restated
				£	£
	Clients sessional fees			<u>48,226</u>	<u>45,790</u>
15.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31.3.24	31.3.23 as restated
				£	£
	Trade creditors			9,250	14,670
	Social security and other taxes			1,499	1,149
	Accruals and deferred income			<u>1,558</u>	<u>1,440</u>
				<u>12,307</u>	<u>17,259</u>
16.	ANALYSIS OF NET ASSETS BETWEEN FUNDS			31.3.24	31.3.23 as restated
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
	Fixed assets	3,387	300	3,687	1,738
	Current assets	48,858	184,151	233,009	300,072
	Current liabilities	<u>(12,307)</u>	<u>-</u>	<u>(12,307)</u>	<u>(17,259)</u>
		<u>39,938</u>	<u>184,451</u>	<u>224,389</u>	<u>284,551</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	38,325	(33,742)	4,583
Schools	15,136	20,219	35,355
	53,461	(13,523)	39,938
Restricted funds			
Child Development	20,141	(16,866)	3,275
Adult Subsidy	4,664	11,705	16,369
Elderly Clients' (previously known as the Residential Homes Combined Fund)	1,160	-	1,160
Arts in Health	(719)	4,005	3,286
EAL (English as an Alternative Language)	4,630	(3,645)	985
Healthy Through the Arts	50,237	(50,237)	-
Baring Foundation	7,905	(2,510)	5,395
Equipment Fund	400	(100)	300
Roger & Douglas Turner	2,058	(2,058)	-
Supervision Grant BCC	72,774	(10,272)	62,502
Syrian Refugee Project	11,645	-	11,645
E2E	583	(583)	-
ASDA	1,114	1	1,115
Engage for Ukraine	16,174	(13,344)	2,830
NNS Edgbaston	9,945	239	10,184
NNS Hall Green	2,038	(2,038)	-
NNS Yardley	-	183	183
Souter Charitable Trust	3,000	(3,000)	-
National Lottery -Supporting community mental health	23,342	13,690	37,032
BNO - British National Overseas	-	2,900	2,900
Pathway Project	-	25,290	25,290
	231,091	(46,640)	184,451
TOTAL FUNDS	284,552	(60,163)	224,389

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,279	(149,021)	(33,742)
Schools	287,699	(267,480)	20,219
	402,978	(416,501)	(13,523)
Restricted funds			
Child Development	5,416	(22,282)	(16,866)
Adult Subsidy	18,691	(6,986)	11,705
Arts in Health	2,500	1,505	4,005
EAL (English as an Alternative Language)	-	(3,645)	(3,645)
Healthy Through the Arts	8,333	(58,570)	(50,237)
Baring Foundation	-	(2,510)	(2,510)
Equipment Fund	-	(100)	(100)
Roger & Douglas Turner	-	(2,058)	(2,058)
Supervision Grant BCC	4,830	(15,102)	(10,272)
E2E	-	(583)	(583)
ASDA	-	1	1
Engage for Ukraine	-	(13,344)	(13,344)
NNS Edgbaston	9,990	(9,751)	239
NNS Hall Green	-	(2,038)	(2,038)
NNS Yardley	6,630	(6,447)	183
Souter Charitable Trust	-	(3,000)	(3,000)
National Lottery -Supporting community mental health	74,179	(60,489)	13,690
BNO - British National Overseas	7,416	(4,516)	2,900
Foyle Foundation	15,000	(15,000)	-
Pathway Project	29,996	(4,706)	25,290
Warm Spaces Grant	4,925	(4,925)	-
	187,906	(234,546)	(46,640)
TOTAL FUNDS	590,884	(651,047)	(60,163)

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	24,467	13,858	38,325
Schools	<u>28,096</u>	<u>(12,960)</u>	<u>15,136</u>
	52,563	898	53,461
Restricted funds			
Child Development	4,633	15,508	20,141
Adult Subsidy	5,341	(677)	4,664
Elderly Clients' (previously known as the Residential Homes Combined Fund)	1,160	-	1,160
Arts in Health	656	(1,375)	(719)
EAL (English as an Alternative Language)	8,385	(3,755)	4,630
National Lottery Community Fund	37,228	(37,228)	-
Healthy Through the Arts	28,220	22,017	50,237
NNS Northfield	602	(602)	-
Baring Foundation	14,666	(6,761)	7,905
Creative Comm Engagement	3,621	(3,621)	-
Doorstep	(654)	654	-
Evaluation Project	9,875	(9,875)	-
Equipment Fund	400	-	400
NNS Ladywood	3,666	(3,666)	-
Roger & Douglas Turner	2,580	(522)	2,058
Supervision Grant BCC	41,640	31,133	72,773
Syrian Refugee Project	26,247	(14,602)	11,645
E2E	-	583	583
ASDA	-	1,114	1,114
Engage for Ukraine	-	16,174	16,174
NNS Edgbaston	-	9,945	9,945
NNS Hall Green	-	2,038	2,038
Souter Charitable Trust	-	3,000	3,000
National Lottery -Supporting community mental health	<u>-</u>	<u>23,342</u>	<u>23,342</u>
	188,266	42,824	231,090
TOTAL FUNDS	<u>240,829</u>	<u>43,722</u>	<u>284,551</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,935	(121,077)	13,858
Schools	<u>185,241</u>	<u>(198,201)</u>	<u>(12,960)</u>
	320,176	(319,278)	898
Restricted funds			
Child Development	30,204	(14,696)	15,508
Adult Subsidy	3,930	(4,607)	(677)
Arts in Health	8,051	(9,426)	(1,375)
EAL (English as an Alternative Language)	2,160	(5,915)	(3,755)
National Lottery Community Fund	-	(37,228)	(37,228)
Healthy Through the Arts	76,250	(54,233)	22,017
NNS Northfield	5,000	(5,602)	(602)
Baring Foundation	662	(7,423)	(6,761)
Creative Comm Engagement	-	(3,621)	(3,621)
Doorstep	-	654	654
Evaluation Project	-	(9,875)	(9,875)
NNS Ladywood	-	(3,666)	(3,666)
Roger & Douglas Turner	3,000	(3,522)	(522)
Supervision Grant BCC	43,473	(12,340)	31,133
Syrian Refugee Project	11,737	(26,339)	(14,602)
E2E	1,501	(918)	583
ASDA	1,114	-	1,114
Engage for Ukraine	16,557	(383)	16,174
May 22 Event	8,100	(8,100)	-
NNS Edgbaston	9,945	-	9,945
NNS Hall Green	9,945	(7,907)	2,038
Salary Grants	5,000	(5,000)	-
Souter Charitable Trust	3,000	-	3,000
National Lottery -Supporting community mental health	<u>36,567</u>	<u>(13,225)</u>	<u>23,342</u>
	<u>276,196</u>	<u>(233,372)</u>	<u>42,824</u>
TOTAL FUNDS	<u>596,372</u>	<u>(552,650)</u>	<u>43,722</u>

UNRESTRICTED FUNDS

General Fund - usually the main source of income is standard fee clients, grants received and the administration part of project grants, which covers all central costs.

DESIGNATED FUNDS

Schools Fund (previously LACES Main Commission Fund) - Originally funded by a grant from Looked After Children Education Services to provide therapy for children in care, who were referred by them. Following a change to Birmingham Virtual School, the funding became a hybrid of schools paying and central funding.

Although a recent change means all payments come from the schools, with nothing centrally, the designated fund remains as schools pay up-front for the services.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

RESTRICTED FUNDS - General

General Restricted Funds are those which relate to a specific range of clients who may have a variety of needs and are funded from fundraising to various trusts, along with contributions from clients.

CHILD DEVELOPMENT FUND

This is a general fund for the purpose of offering subsidies to children / young people, who are not able to access therapy via their schools or pay the full fees.

ADULT SUBSIDY GRANT FUND

This is a general fund for the purpose of offering subsidies to adult clients, who are not able to pay the full fees.

ELDERLY CLIENTS' FUND

This is a general fund for the purpose of offering subsidies to people residing in residential homes or groups working with elderly clients who require Therapy. This is not used for those organisations who access Therapeutic workshops via the Arts In Health department.

ARTS IN HEALTH FUND

This is a general fund which was established several years ago to provide subsidies for a variety of community groups and other organisations, who wished to trial therapeutic workshops.

RESTRICTED FUNDS - Specific Projects

Specific Restricted Funds are for monies donated for a specific Project or Reason.

THE EAL PROJECT (English as an Alternative Language)

Designed to provide follow on therapy and allow expansion to families, or to work with those who did not qualify for assistance from the National Lottery Community Fund EAL grant.

HEALTHY THROUGH THE ARTS

Originally a one-year grant from Birmingham City Council to assist with delivering the Healthy Through the Arts project throughout the city. The council have extended this project through 2022 and into 2023

NEIGHBOURHOOD NETWORK SCHEMES (NNS)

Originally, a one-year grant from the local Neighbourhood Networking commissioning group to provide therapeutic Arts in Health workshops throughout Northfield, other neighbourhoods have taken up the service during 2022 and into 2023.

BARINGS

Working in partnership with Hip Hop Heals UK and Meaningful Measures this project is to provide training and support for provision of hip hop therapeutic sessions.

EQUIPMENT FUND

Knowing we were moving, and some equipment would need replacing/ updating we received a donation towards the cost of new equipment.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

ROGER AND DOUGLAS TURNER

Having supported BCAT general work for several years, the recent grants received have been specifically for providing therapeutic workshops for people post COVID.

SUPERVISION Grant

A pilot project funded by the city council to enable Therapeutic providers of services to access support from a qualified therapist, enabling them to discuss mental health issues arising from their workshops. This was part of the BCAT model anyway, so we were provided with funding to cover our own work and expand it to other organisations across the city.

SYRIAN REFUGEES & ENGAGE FOR UKRAINE

Originally granted to provide both Therapy and Therapeutic support for Syrian refugees who are now living in Birmingham, a further grant was received to provide support for Ukrainians relocated to Birmingham.

NATIONAL LOTTERY - SUPPORTING COMMUNITY MENTAL HEALTH

With the first Community Fund grant for therapy work in schools with EAL students ending an application was made for a second grant to further the therapeutic work. A 3 year grant was received, with the project starting in January 2023.

SOUTER/ASDA/E2E

Relatively small grants received during the year specifically for delivering therapeutic workshops via the Arts In Health side of the charity.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Birmingham Centre For Arts Therapies

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Birmingham Centre For Arts Therapies

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**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).

This report is also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

OBJECTIVES AND ACTIVITIES

Objectives and aims

"BCAT - The Birmingham Centre for Arts Therapies - opened in September 1993 - is setting out to ensure that a quality arts therapies service is established and maintained throughout the Midlands".

In support of this Mission Statement, BCAT aims to:

- Provide a service to assess and facilitate Arts Therapies sessions for clients
- Serve as a resource centre and teaching establishment for the training, education and support of professionals and carers, on both national and international levels
- Provide a practical link between arts therapies and clients / artists in a community setting, in conjunction with arts in health organisations, providing opportunities for arts in health experience programmes for both leaders and participants.

Arts Therapists work with both children and adults who have a wide range of needs, such as those arising from emotional, behavioural or mental health problems and the effects of stress or trauma.

**Report of the Trustees
for the Year Ended 31 March 2023**

OBJECTIVES AND ACTIVITIES

Significant activities

The General Strategy of BCAT during the year has been:

Services to clients:

- To continue to develop, enhance and market a full range of services; to maintain existing and encourage new / increased client base; in particular the development of the Arts in Health aspect of BCAT's work.
- To make every effort to adopt a policy allowing for the subsidy of clients / delegates unable to afford fees involved, or un-supported through other channels, while maintaining its own self-sufficiency and viability as a non-profit-making organisation

Resource Centre and Teaching Establishment:

- To continue to maintain experiential courses, seminars and educational activities, including those initiated by the Arts Therapies Working Group
- To increase awareness of the value of arts therapies, including general training, research and facilities for volunteers and student placements
- To maintain and up-grade as necessary a library of books relevant to these subjects

Provide a Practical Link between arts therapies and clients / artists in a community setting:

- To promote more strategically the organisation as a whole, looking towards collaborative working with local Arts & Health movements, as well as arts therapies organisations.
- To encourage arts graduates and students to participate in leading arts activities with a variety of special needs clients, providing experience for those who wish to understand more about the use of the arts in health and well-being, possibly as preparation for following a training as a professional arts therapist

Capacity Building:

- To ensure all skills and resources are in place to implement and manage the Centre, including in-service training and capacity building opportunities for staff.

Financial:

- To make every effort to maintain financial sustainability

Public benefit

In setting these objectives and aims, the Trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

**Report of the Trustees
for the Year Ended 31 March 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are proud as a board to be able to continue to boast that Birmingham Centre for Arts Therapies remains the only multi therapy provider in Birmingham and the surrounding areas. Individuals needing support from us can choose to access Art, Dance, Music, Drama or Play Therapy from a diverse selection of qualified therapists. All of these modalities continue to be offered as part of our therapeutic Arts in Health offering too working within the communities most in need in the Birmingham and surrounding areas.

Therapy

Our therapy offering continues to grow and develop. The charity has been able to provide 1817 hours of 1 to 1 therapy through this reporting period, an average of 152 hours a month. This is lower than the 21-22 figure of 2353 hours due to the successful transition of some 1 to 1 clients from last year moving onto our schools full day project.

The schools project has now its own department due to its unbridled success. During this reporting period we placed a therapist in a school for 530 days across 12 schools, a therapist placed in a school can support up to 5 students a day as well as providing training and pastoral support for the academic team within the school. These 530 days is a 127% increase from our 2021-2022 delivery period. This is due to some of the schools who were facilitating 1 to 1 therapy for their students transitioning to a day package, however most of the success is down to the therapy team who have actively sold this package to new schools.

Arts in Health

Our arts in health department continues to work on the front line with Birmingham's most deprived communities. The dedicated facilitators, all qualified and skilled in their field, continue to deliver much need therapeutic and well-being activities to those in need.

This period saw a 24% increase in community sessions delivered, a monthly average of 154 therapeutic community sessions. With each one of these sessions attracting an average of 8 participants this is over 1,000 people a month supported by these sessions.

In January of 2023 we secured National Lottery funding for 3 years to contribute towards building a sustainable business model for arts in health and reducing the reliance on grant funding for the department.

Fundraising

This period saw BCAT introduce its new income strategy ensuring that grants and other fundraising activities operated on a full cost recovery. Brining into the team a part time fundraiser who freed up other staff to cope with the increasing workload but also contributed to our most successful year of fundraising.

Our multi year grant with Birmingham City Council, Healthy Through the Arts, began its wind down towards the end of this reporting period with the last few beneficiaries of this grant being onboarded. As a prudent management of the charity the CEO and CFO had not placed any funding from BCC in the cash flow or space availability forecasts s once this grant had ended, which means that the charity is not impacted by Birmingham's current financial woes.

The Board continue to acknowledge the vital support of so many grant funders who donate towards to the work that BCAT undertakes alongside the individual givers who provide valuable support to those in need of mental health support. All of this ensures that BCAT can continue to provide affordable therapy to those individuals with minimum waiting times.

Other News

This period saw some exciting developments for the organisation. We strengthened the central support staff by moving individuals from a freelance contract to salary. Alongside the fund raiser mentioned above the charity also employed a social media coordinator to champion the good work of the charity.

We also streamlined and relaunched our website with a brand new logo to accompany it. Birmingham City Council also recognised the success of the Training and Supervision project they commissioned us to deliver in this reporting period that they recommissioned it for the 2023-2024 period. This project is focused on upskilling and providing valuable mental health support to individuals working in the communities of Birmingham every day in roles similar to those in our Arts in Health department.

**Report of the Trustees
for the Year Ended 31 March 2023**

The Board welcomed Owen Lee as its newest trustee. Owen brings to the board a wealth of professional knowledge and experience in HR.

FINANCIAL REVIEW

Financial review

This period has seen BCAT's most successful ever in terms of delivery and the number of lives impacted but also in terms of income an impressive £596,372. Our surplus was lower than the previous reporting period, £43,722, which was due partially to us increase the payments to our team of freelance workers by 5% while making the conscious decision not to raise rates to external organisations due to the lingering impact on them from the pandemic. This action was budgeted for the charity as part of its management accounts.

When the charities founder decided it was time to retire in 2019 the provided the charity with an interest free loan to support the restructuring of the charity. The founder had a strong desire to support the charity through this change and The Board accepted the loan and began work on changing the charity. The overwhelming success of the school project this period has meant that the charity was able to repay this loan 18 months ahead of schedule.

This period also so an investment of the charity into a CRM system called HUBSpot, which s is highlighted in these accounts in communications. HUBSpot has already shown an improved interaction with our clients, individuals and businesses, and greatly reduce admin time for multiple areas of the charity.

The Board continue to be mindful of the finances of the charity as our search for a treasurer continues.

Reserves policy

At the 31 March 2023, BCAT had reserves £284,551, of which £231,090 were held for restricted purposes. This leaves £53,461 in unrestricted reserves, of these £15,136 of these are held in the designated fund, for work with schools and £38,325 are in general reserves. Free reserves, which are unrestricted reserves not designated and not tied up in fixed assets, amounted to £36,587.

Following the change in classification of the the schools fund to designated from restricted, means we appear to have exceeded the 10%. As the designated school fund consists of money received in advance from schools for services we are contracted to deliver, the trustees ignore this balance when aiming for free reserves being 10% of turnover.

Having considered the needs of the charity through the Covid crisis and way of delivering services, the trustees believe having the aim to maintain 10% of turnover (currently 5.4%) as free reserves will insulate the organisation against future unforeseen shocks.

Going concern

There are no material concerns about the charities ability to continue. The budgeted income and expenditure for the following year, based on reduced levels of service, is sufficient fort the charity to continue as a going concern.

POST YEAR END EVENTS

Some events that are noteworthy include:

We have secured a new office premises- we have been able to secure space in Redditch rent free for the next 3 years, which follows on from last year's decision not to have a fixed centre but provide services in outreach locations

In the upcoming reporting period BCAT will celebrate turning 30 and this milestone will be acknowledged by the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and charity constitution

The charity is a Charitable Company, Limited by Guarantee. It was opened September 1993, registered as a Charity in December 1993 and became a Company Limited by Guarantee in January 2005.

**Report of the Trustees
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. They, together with the Charity Director (Company Secretary), the five Heads of Arts Therapies Departments, other post holders and various volunteers, form the Board of Management.

Trustees and Board Members are recruited from persons showing an interest in the work of the Charity, who are willing on a voluntary basis to offer time to assist in the running of the Charity's affairs. They are also chosen to bring personal and professional skills to the Board. If a particular skill is needed within the Charity on a short-term basis, then a suitable person may be co-opted to the Board as appropriate, especially within the fields of fund-raising and capacity building for BCAT.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05347772 (England and Wales)

Registered Charity number

1051578

Registered office

c/o Locke Williams Associates LLP
Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Trustees

P Cornell (resigned 13.6.22)
Dr J Clarke
Ms W Cox Trustee
R French-Lowe
L Owen Trustee (appointed 11.11.22)
C Graham (appointed 23.8.23)

The above Trustees are also Directors of the company.

Company Secretary

R Wall

Independent Examiner

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Approved by order of the board of trustees on 4th December 2023 signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'R. French-Lowe', with a long horizontal line extending to the right.

R French-Lowe - Trustee

**Independent Examiner's Report to the Trustees of
Birmingham Centre For Arts Therapies (Registered number: 05347772)**

Independent examiner's report to the trustees of Birmingham Centre For Arts Therapies ('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.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



~~David Williams~~ FCA FCCA

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Date: 05 December 2023

Birmingham Centre For Arts Therapies

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	63,192	268,331	331,523	282,099
Charitable activities	4				
Therapy		254,781	7,865	262,646	172,303
Investment income	3	843	-	843	27
Other income		<u>1,360</u>	<u>-</u>	<u>1,360</u>	<u>850</u>
Total		<u>320,176</u>	<u>276,196</u>	<u>596,372</u>	<u>455,279</u>
 EXPENDITURE ON					
Charitable activities	5				
Therapy		<u>319,278</u>	<u>233,372</u>	<u>552,650</u>	<u>365,117</u>
 NET INCOME		898	42,824	43,722	90,162
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>52,563</u>	<u>188,266</u>	<u>240,829</u>	<u>150,667</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>53,461</u></u>	<u><u>231,090</u></u>	<u><u>284,551</u></u>	<u><u>240,829</u></u>

The notes form part of these financial statements

Birmingham Centre For Arts Therapies (Registered number: 05347772)

**Balance Sheet
31 March 2023**

	Notes	31.3.23 £	31.3.22 £
FIXED ASSETS			
Tangible assets	11	1,738	-
CURRENT ASSETS			
Debtors	12	45,790	26,817
Cash at bank		<u>254,282</u>	<u>249,808</u>
		300,072	276,625
CREDITORS			
Amounts falling due within one year	13	(17,259)	(35,796)
NET CURRENT ASSETS		<u>282,813</u>	<u>240,829</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>284,551</u>	<u>240,829</u>
NET ASSETS		<u>284,551</u>	<u>240,829</u>
FUNDS	16		
Unrestricted funds		53,461	52,563
Restricted funds		<u>231,090</u>	<u>188,266</u>
TOTAL FUNDS		<u>284,551</u>	<u>240,829</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.

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 4th December 2023 and were signed on its behalf by:



R French-Lowe - Trustee

The notes form part of these financial statements

Birmingham Centre For Arts Therapies

**Cash Flow Statement
for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>25,948</u>	<u>86,135</u>
Net cash provided by operating activities		<u>25,948</u>	<u>86,135</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,317)	-
Interest received		<u>843</u>	<u>27</u>
Net cash (used in)/provided by investing activities		<u>(1,474)</u>	<u>27</u>
Cash flows from financing activities			
Loan repayments in year		<u>(20,000)</u>	<u>(9,800)</u>
Net cash used in financing activities		<u>(20,000)</u>	<u>(9,800)</u>
Change in cash and cash equivalents in the reporting period		4,474	76,362
Cash and cash equivalents at the beginning of the reporting period		<u>249,808</u>	<u>173,446</u>
Cash and cash equivalents at the end of the reporting period		<u>254,282</u>	<u>249,808</u>

The notes form part of these financial statements

Birmingham Centre For Arts Therapies

Notes to the Cash Flow Statement for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net income for the reporting period (as per the Statement of Financial Activities)	43,722	90,162
Adjustments for:		
Depreciation charges	579	-
Loss on disposal of fixed assets	-	404
Interest received	(843)	(27)
Increase in debtors	(19,466)	(16,870)
Increase in creditors	<u>1,956</u>	<u>12,466</u>
Net cash provided by operations	<u>25,948</u>	<u>86,135</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	<u>249,808</u>	<u>4,474</u>	<u>254,282</u>
	<u>249,808</u>	<u>4,474</u>	<u>254,282</u>
Debt			
Debts falling due within 1 year	<u>(20,000)</u>	<u>20,000</u>	<u>-</u>
	<u>(20,000)</u>	<u>20,000</u>	<u>-</u>
Total	<u>229,808</u>	<u>24,474</u>	<u>254,282</u>

The notes form part of these financial statements

Birmingham Centre For Arts Therapies

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

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.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

No amount is included in the financial statements for volunteer time in line with the Charities SORP (FRS 102).

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.

Allocation and apportionment of costs

Expenditure on charitable activities includes:

- Direct costs being directly related therapists fees and travel costs incurred in the performance of the therapy programmes
- Support costs, being those costs that assist the work of the charity but do not directly represent charitable activities and include office premises costs, administrative support costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity.

Where costs can not be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

The costs of minor additions or those costing below £500 are not capitalised.

Taxation

The charity is registered with the Charity Commission and under the provisions of Section 478 Corporation Tax Act 2010, is exempt from liability to taxation on its charitable activities.

Financial instruments

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. These basic financial instruments include debtors and creditors, receivable or payable within one year and with no with stated interest rate.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Taxation

Cash and cash equivalents

Cash and cash equivalents 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.

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.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	3,836	1,877
Grants	<u>327,687</u>	<u>280,222</u>
	<u>331,523</u>	<u>282,099</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
National Lottery Community Fund	44,404	47,822
Birmingham Cty Council	144,380	106,200
Sheldon Trust	5,000	5,000
Edward Gostling Trust	6,000	-
Grantham Yorke Trust	-	2,000
Baron Davenports	1,000	1,000
Eveson Charitable Trust	10,000	10,000
Birmingham District Nursing Charitable Trust	-	5,000
Edward and Dorothy Cadbury Trust	1,500	1,500
The Saintbury Trust	-	2,000
Woodroffe Benton Foundation	-	750
Keith & Joan Mindelsohn	-	1,000
Ladywood Neighbourhood Network Scheme	-	10,000
Baring Foundation	662	16,539
Roger & Douglas Turner Charitable Trust	3,000	3,000
WED Charitable Trust	-	2,000
Souter Charitable Trust	3,000	2,000
Cole Charitable Trust	1,000	2,000
Arnold Clark	-	1,000
DG Albright Charitable Trust	-	500
George Fentham Birmingham Charity	-	3,000
The Harry Payne Fund	4,000	1,000
Dumbreck Charity	-	500
Lillie Johnson Charitable Trust	-	500
Brmingham Hospital Saturday Fund	-	2,000
Norton Foundation	-	5,000
Leigh Trust	-	1,000
Albert Hunt Trust	-	1,000
Roughley Trust	-	1,000
Fitton Trust	-	300
Grimmitt Trust	-	3,000
Barnabas Fund	-	1,250
Bernard Piggott Charitable Trust	500	500
The D'Oyly Carte Charitable Trust	3,000	3,500
Syrian Refugee	11,737	35,211
Groundworks/Tesco	10,000	-
St James Place	10,000	-
Northfield Neighbourhood Network Scheme	5,000	-
Hall Green Neighbourhood Network Scheme	9,945	-
ASDA	1,114	-
Edgbaston Neighbourhood Network Scheme	9,945	-
Ratcliffe Foundation	3,000	-
W E Dunn Trust	1,000	-
Richard Kilcuppes Charity	500	-
Garfield Weston Foundation	10,000	-
George Fentham	3,000	-
W A Cadbury	20,000	-
Shakespeare Martin	5,000	-
Other grants	-	2,150
	327,687	280,222

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	<u>843</u>	<u>27</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Therapists sessional fees	209,873	147,287
Arts in Health	<u>52,773</u>	<u>25,016</u>
	<u>262,646</u>	<u>172,303</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Therapy	<u>456,360</u>	<u>96,290</u>	<u>552,650</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Therapy	<u>94,597</u>	<u>1,693</u>	<u>96,290</u>

Support costs, included in the above, are as follows:

Management

	31.3.23	31.3.22
	£	Total activities £
Wages	41,788	20,020
Administration	8,859	20,954
Meetings	607	323
Print and stationery	-	651
Communication	12,047	3,773
Repairs & renewals	218	511
Rent & room hire	9,206	14,646
Travel	-	523
Training & courses	1,225	120
Miscellaneous	8,612	1,311
Bad debts	10,156	-
Advertising & marketing	1,300	-
Depreciation of tangible and heritage assets	<u>579</u>	<u>-</u>
Carried forward	94,597	62,832

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

6. SUPPORT COSTS - continued

Management - continued

	31.3.23	31.3.22
	Therapy	Total
	£	activities
		£
Brought forward	94,597	62,832
Impairment losses for tangible fixed assets	-	404
	<u>94,597</u>	<u>63,236</u>

Governance costs

	31.3.23	31.3.22
	Therapy	Total
	£	activities
		£
Accountancy and legal fees (including independent examination)	1,693	1,440
Legal fees	-	2,391
	<u>1,693</u>	<u>3,831</u>

7. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	<u>579</u>	<u>-</u>

8. 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.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

9. STAFF COSTS

	31.3.23 £	31.3.22 £
Wages and salaries	126,590	76,217
Social security costs	6,422	2,652
Other pension costs	3,400	-
	<u>136,412</u>	<u>78,869</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Project staff	3	2
Central & administration	<u>2</u>	<u>1</u>
	<u>5</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

Remuneration paid to Key Management Personnel in the year totalled £25,225 (2022 £20,020).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	24,927	257,172	282,099
Charitable activities			
Therapy	49,245	123,058	172,303
Investment income	27	-	27
Other income	<u>850</u>	<u>-</u>	<u>850</u>
Total	<u>75,049</u>	<u>380,230</u>	<u>455,279</u>
EXPENDITURE ON			
Charitable activities			
Therapy	<u>58,034</u>	<u>307,083</u>	<u>365,117</u>
NET INCOME	17,015	73,147	90,162
Transfers between funds	<u>28,096</u>	<u>(28,096)</u>	<u>-</u>
Net movement in funds	45,111	45,051	90,162
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>7,452</u>	<u>143,215</u>	<u>150,667</u>
TOTAL FUNDS CARRIED FORWARD	<u>52,563</u>	<u>188,266</u>	<u>240,829</u>

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	<u>2,317</u>
DEPRECIATION	
Charge for year	<u>579</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>1,738</u></u>
At 31 March 2022	<u><u>-</u></u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Clients sessional fees	<u>45,790</u>	<u>26,817</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other loans (see note 14)	-	20,000
Trade creditors	14,670	12,189
Social security and other taxes	1,149	2,034
Accruals and deferred income	<u>1,440</u>	<u>1,573</u>
	<u><u>17,259</u></u>	<u><u>35,796</u></u>

14. LOANS

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Other loans	<u><u>-</u></u>	<u><u>20,000</u></u>

The charity received a loan totalling £41,200 from a "founder" in the 2019/20 financial year to support its needs as part of the re-structuring. The loan was unsecured and interest free. In June 2020 an agreement was entered into whereby the loan is repaid in monthly instalments of £400 plus whatever additional sum the charity can afford to repay in accordance with its general fund surplus each month. In line with this strategy, due to the success of the schools programme, the loan was repaid in full during the year.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Fixed assets	1,738	-	1,738	-
Current assets	68,982	231,090	300,072	276,625
Current liabilities	(17,259)	-	(17,259)	(35,796)
	<u>53,461</u>	<u>231,090</u>	<u>284,551</u>	<u>240,829</u>

16. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	24,467	13,858	38,325
Schools	<u>28,096</u>	<u>(12,960)</u>	<u>15,136</u>
	52,563	898	53,461
Restricted funds			
Child Development	4,633	15,508	20,141
Adult Subsidy	5,341	(677)	4,664
Elderly Clients' (previously known as the Residential Homes Combined Fund)	1,160	-	1,160
Arts in Health	656	(1,375)	(719)
EAL (English as an Alternative Language)	8,385	(3,755)	4,630
National Lottery Community Fund	37,228	(37,228)	-
Healthy Through the Arts	28,220	22,017	50,237
NNS Northfield	602	(602)	-
Baring Foundation	14,666	(6,761)	7,905
Creative Comm Engagement	3,621	(3,621)	-
Doorstep	(654)	654	-
Evaluation Project	9,875	(9,875)	-
Equipment Fund	400	-	400
NNS Ladywood	3,666	(3,666)	-
Roger & Douglas Turner	2,580	(522)	2,058
Supervision Grant BCC	41,640	31,133	72,773
Syrian Refugee Project	26,247	(14,602)	11,645
E2E	-	583	583
ASDA	-	1,114	1,114
Engage for Ukraine	-	16,174	16,174
NNS Edgbaston	-	9,945	9,945
NNS Hall Green	-	2,038	2,038
Souter Charitable Trust	-	3,000	3,000
National Lottery -Supporting community mental health	-	23,342	23,342
	<u>188,266</u>	<u>42,824</u>	<u>231,090</u>
TOTAL FUNDS	<u>240,829</u>	<u>43,722</u>	<u>284,551</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,935	(121,077)	13,858
Schools	185,241	(198,201)	(12,960)
	320,176	(319,278)	898
Restricted funds			
Child Development	30,204	(14,696)	15,508
Adult Subsidy	3,930	(4,607)	(677)
Arts in Health	8,051	(9,426)	(1,375)
EAL (English as an Alternative Language)	2,160	(5,915)	(3,755)
National Lottery Community Fund	-	(37,228)	(37,228)
Healthy Through the Arts	76,250	(54,233)	22,017
NNS Northfield	5,000	(5,602)	(602)
Baring Foundation	662	(7,423)	(6,761)
Creative Comm Engagement	-	(3,621)	(3,621)
Doorstep	-	654	654
Evaluation Project	-	(9,875)	(9,875)
NNS Ladywood	-	(3,666)	(3,666)
Roger & Douglas Turner	3,000	(3,522)	(522)
Supervision Grant BCC	43,473	(12,340)	31,133
Syrian Refugee Project	11,737	(26,339)	(14,602)
E2E	1,501	(918)	583
ASDA	1,114	-	1,114
Engage for Ukraine	16,557	(383)	16,174
May 22 Event	8,100	(8,100)	-
NNS Edgbaston	9,945	-	9,945
NNS Hall Green	9,945	(7,907)	2,038
Salary Grants	5,000	(5,000)	-
Souter Charitable Trust	3,000	-	3,000
National Lottery -Supporting community mental health	36,567	(13,225)	23,342
	276,196	(233,372)	42,824
TOTAL FUNDS	<u>596,372</u>	<u>(552,650)</u>	<u>43,722</u>

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	7,452	17,015	-	24,467
Schools	-	-	28,096	28,096
	7,452	17,015	28,096	52,563
Restricted funds				
Child Development	1,887	2,746	-	4,633
Adult Subsidy	4,983	358	-	5,341
Elderly Clients' (previously known as the Residential Homes Combined Fund)	1,160	-	-	1,160
Arts in Health	656	-	-	656
Laces Main Commission	9,222	18,874	(28,096)	-
EAL (English as an Alternative Language)	12,426	(4,041)	-	8,385
National Lottery Community Fund	59,822	(22,594)	-	37,228
Healthy Through the Arts	38,059	(9,839)	-	28,220
NNS Northfield	10,000	(9,398)	-	602
Sheldon Trust	5,000	(5,000)	-	-
Baring Foundation	-	14,666	-	14,666
Creative Comm Engagement	-	3,621	-	3,621
Doorstep	-	(654)	-	(654)
Evaluation Project	-	9,875	-	9,875
Equipment Fund	-	400	-	400
NNS Ladywood	-	3,666	-	3,666
Roger & Douglas Turner	-	2,580	-	2,580
Supervision Grant BCC	-	41,640	-	41,640
Syrian Refugee Project	-	26,247	-	26,247
	143,215	73,147	(28,096)	188,266
TOTAL FUNDS	<u>150,667</u>	<u>90,162</u>	<u>-</u>	<u>240,829</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,049	(58,034)	17,015
Restricted funds			
Child Development	18,445	(15,699)	2,746
Adult Subsidy	20,332	(19,974)	358
Laces Main Commission	117,266	(98,392)	18,874
EAL (English as an Alternative Language)	15	(4,056)	(4,041)
National Lottery Community Fund	42,242	(64,836)	(22,594)
Healthy Through the Arts	37,500	(47,339)	(9,839)
NNS Northfield	-	(9,398)	(9,398)
Sheldon Trust	5,000	(10,000)	(5,000)
Baring Foundation	16,539	(1,873)	14,666
Creative Comm Engagement	9,500	(5,879)	3,621
Doorstep	6,200	(6,854)	(654)
Evaluation Project	13,805	(3,930)	9,875
Equipment Fund	400	-	400
NNS Ladywood	10,000	(6,334)	3,666
Roger & Douglas Turner	3,000	(420)	2,580
Supervision Grant BCC	44,775	(3,135)	41,640
Syrian Refugee Project	35,211	(8,964)	26,247
	<u>380,230</u>	<u>(307,083)</u>	<u>73,147</u>
TOTAL FUNDS	<u>455,279</u>	<u>(365,117)</u>	<u>90,162</u>

UNRESTRICTED FUNDS

General Fund - usually the main source of income is standard fee clients, grants received and the administration part of project grants, which covers all central costs.

DESIGNATED FUNDS

Schools Fund (previously LACES Main Commission Fund) - Originally funded by a grant from Looked After Children Education Services to provide therapy for children in care, who were referred by them. Following a change to Birmingham Virtual School, the funding became a hybrid of schools paying and central funding.

Although a recent change means all payments come from the schools, with nothing centrally, the designated fund remains as schools pay up-front for the services.

RESTRICTED FUNDS - General

General Restricted Funds are those which relate to a specific range of clients who may have a variety of needs and are funded from fundraising to various trusts, along with contributions from clients.

CHILD DEVELOPMENT FUND

This is a general fund for the purpose of offering subsidies to children / young people, who are not able to access therapy via their schools or pay the full fees.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

ADULT SUBSIDY GRANT FUND

This is a general fund for the purpose of offering subsidies to adult clients, who are not able to pay the full fees.

ELDERLY CLIENTS' FUND

This is a general fund for the purpose of offering subsidies to people residing in residential homes or groups working with elderly clients who require Therapy. This is not used for those organisations who access Therapeutic workshops via the Arts In Health department.

ARTS IN HEALTH FUND

This is a general fund which was established several years ago to provide subsidies for a variety of community groups and other organisations, who wished to trial therapeutic workshops.

RESTRICTED FUNDS - Specific Projects

Specific Restricted Funds are for monies donated for a specific Project or Reason.

THE EAL PROJECT (English as an Alternative Language)

Designed to provide follow on therapy and allow expansion to families, or to work with those who did not qualify for assistance from the National Lottery Community Fund EAL grant.

HEALTHY THROUGH THE ARTS

Originally a one-year grant from Birmingham City Council to assist with delivering the Healthy Through the Arts project throughout the city. The council have extended this project through 2022 and into 2023

NEIGHBOURHOOD NETWORK SCHEMES (NNS)

Originally, a one-year grant from the local Neighbourhood Networking commissioning group to provide therapeutic Arts in Health workshops throughout Northfield, other neighbourhoods have taken up the service during 2022 and into 2023.

BARINGS

Working in partnership with Hip Hop Heals UK and Meaningful Measures this project is to provide training and support for provision of hip hop therapeutic sessions.

EQUIPMENT FUND

Knowing we were moving, and some equipment would need replacing/ updating we received a donation towards the cost of new equipment.

ROGER AND DOUGLAS TURNER

Having supported BCAT general work for several years, the recent grants received have been specifically for providing therapeutic workshops for people post COVID.

SUPERVISION Grant

A pilot project funded by the city council to enable Therapeutic providers of services to access support from a qualified therapist, enabling them to discuss mental health issues arising from their workshops. This was part of the BCAT model anyway, so we were provided with funding to cover our own work and expand it to other organisations across the city.

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. MOVEMENT IN FUNDS - continued

SYRIAN REFUGEES & ENGAGE FOR UKRAINE

Originally granted to provide both Therapy and Therapeutic support for Syrian refugees who are now living in Birmingham, a further grant was received to provide support for Ukrainians relocated to Birmingham.

NATIONAL LOTTERY - SUPPORTING COMMUNITY MENTAL HEALTH

With the first Community Fund grant for therapy work in schools with EAL students ending an application was made for a second grant to further the therapeutic work. A 3 year grant was received, with the project starting in January 2023.

SOUTER/ASDA/E2E

Relatively small grants received during the year specifically for delivering therapeutic workshops via the Arts In Health side of the charity.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
Birmingham Centre For Arts Therapies**

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Birmingham Centre For Arts Therapies

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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).

This report is also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

OBJECTIVES AND ACTIVITIES

Objectives and aims

"BCAT - The Birmingham Centre for Arts Therapies - opened in September 1993 - is setting out to ensure that a quality arts therapies service is established and maintained throughout the Midlands".

In support of this Mission Statement, BCAT aims to:

- Provide a service to assess and facilitate Arts Therapies sessions for clients
- Serve as a resource centre and teaching establishment for the training, education and support of professionals and carers, on both national and international levels
- Provide a practical link between arts therapies and clients / artists in a community setting, in conjunction with arts in health organisations, providing opportunities for arts in health experience programmes for both leaders and participants.

Arts Therapists work with both children and adults who have a wide range of needs, such as those arising from emotional, behavioural or mental health problems and the effects of stress or trauma.

**Report of the Trustees
for the Year Ended 31 March 2022**

OBJECTIVES AND ACTIVITIES

Significant activities

The General Strategy of BCAT during the year has been:

Services to clients:

- To continue to develop, enhance and market a full range of services; to maintain existing and encourage new / increased client base; in particular the development of the Arts in Health aspect of BCAT's work.
- To make every effort to adopt a policy allowing for the subsidy of clients / delegates unable to afford fees involved, or un-supported through other channels, while maintaining its own self-sufficiency and viability as a non-profit-making organisation

Resource Centre and Teaching Establishment:

- To continue to maintain experiential courses, seminars and educational activities, including those initiated by the Arts Therapies Working Group
- To increase awareness of the value of arts therapies, including general training, research and facilities for volunteers and student placements
- To maintain and up-grade as necessary a library of books relevant to these subjects

Provide a Practical Link between arts therapies and clients / artists in a community setting:

- To promote more strategically the organisation as a whole, looking towards collaborative working with local Arts & Health movements, as well as arts therapies organisations.
- To encourage arts graduates and students to participate in leading arts activities with a variety of special needs clients, providing experience for those who wish to understand more about the use of the arts in health and well-being, possibly as preparation for following a training as a professional arts therapist

Capacity Building:

- To ensure all skills and resources are in place to implement and manage the Centre, including in-service training and capacity building opportunities for staff.

Financial:

- To make every effort to maintain financial sustainability

Public benefit

In setting these objectives and aims, the Trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

**Report of the Trustees
for the Year Ended 31 March 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are proud that Birmingham Centre for Arts Therapies remains the only multi therapy provider in Birmingham, offering clients Art, Play, Music, Dance and Drama therapy, plus, a range of therapeutic Arts In Health sessions with both departments operating under separate leadership but connecting clients where appropriate for more/less support.

Like most organisations the ongoing effects of Covid 19 continued at the start of the fiscal year to impact on service delivery as sessions had to be re-scheduled due to therapists, facilitators, clients catching covid. The trustees would like to thank everyone connected to BCAT for their support and adapting to the challenges faced during another difficult period.

Therapy

Therapy is provided by qualified therapists, who have a masters degree in their relevant specialism and are members of the HCPC. This year we were delighted to welcome back a fully qualified therapist onboard who started their journey as one of our arts in health facilitators.

After a very successful pilot project for a new way of working in schools - where a therapist attends for a full day, offering therapy for individual pupils, and on-site staff support, whilst the AiH department supply a facilitator for on-site therapeutic session, - during the summer terms in 2021, several schools were encouraged enough by this new way of working to sign up and 234 full days of support were provided during the year.

This has not distracted from the ordinary therapy work in schools, originally started under the LACES scheme, and now fully funded by the schools. With the grant ending and schools paying for a term in advance this fund has moved from restricted to designated in the accounts.

Aside from the schoolwork we also work with a wide range of people from the Birmingham area, either via specific project grants or because organisations/individuals pay for therapy at lower than market price. We are delighted that despite the challenges at the start of the year we are back to supporting 265 individuals by providing 3,530 client hours of therapy.

The trustees are delighted with the progress made by Dawn Durrant who took on the new role of Clinical Lead in late 2020 and has worked alongside therapists, clients and funders during difficult times.

Arts In Health

These sessions are operated by facilitators who are qualified in their artistic field to deliver therapeutic sessions in the local community, to many vulnerable individuals.

Having run 847 workshops in 2019/20 we were only able to operate 94 during 2020/21 due to restrictions. The bounce back was greater than anticipated with 1,470 sessions run over the year which was a new record for the organisation.

The department also runs a volunteer development program, where individuals interested in providing therapeutic support work alongside a facilitator at the sessions prior to becoming a facilitator.

Having stepped back from his role as part time CEO to full time project manager the trustees are grateful to Richard Mole for his work and the various organisations that fund these workshops.

Other News

The future of the Friends Institute in which BCAT was located continued to give rise for concern. This building is owned by a charitable trust run by Birmingham City Council who face their own financial challenges and therefore it had become neglected and out-dated. Although several properties were viewed and negotiations on moving in became advanced on two of them, we were unable to secure suitable long-term premises. With more work being outside of the centre and administration staff working more from home, in summer 2021 BCAT moved out of the Friends Institute. This has had no impact on the delivery of services, as the saving in rent on central office has been used to fund renting of premises across birmingham allowing delivery of services to be more accessible for clients as it is closer to their homes. There was a write down of £404 on fixed assets as office equipment was either scrapped or donated to other organisations.

Following the review in 2019 from an outside consultant and financial support received from the founder, to enable change, the plans to reduce dependency on trust fundraising were thrown off course in 2020/21 when Covid impacted on service delivery.

**Report of the Trustees
for the Year Ended 31 March 2022**

We are pleased that whilst the majority of work continues to be grant funded (mainly through specific projects) there is an increase in paid for work, something which is continuing into the new financial year.

Fundraising

Although the 3-year National Lottery Community Fund grant officially ended we were delighted that they allowed us to use the surplus funds to continue working.

Birmingham City Council also decided to extend the Healthy Through the Arts project, and new projects were set up with Baring Foundation, Ladywood Neighbourhood Network Scheme (reflecting the success of the work with the Northfield NNS) and for work with Syrian Refugees.

We also acknowledge the vital support of so many grant funders who donate towards BCAT general work and enable us to continue the founder's philosophy that therapy shall be provided when needed not when money allows.

A recognition of the way BCAT operates was endorsed by the issuing of grants from the City Council to operate an Evaluation project and a supervision and support project encompassing both BCAT and other providers.

FINANCIAL REVIEW

Financial review

In early 2021 we started trialling the use of Xero accounting software, understanding that the then and projected growth of the charity was getting harder to manage with spreadsheets. This has proved to be a benefit to the overall running of the charity, especially as income hit a new record of £455,279 for the year.

Prior to re-classification of the work with schools from restricted to designated, we are pleased to record another year of surplus on the general fund and overall strengthening of the balance sheet.

Whilst grateful for the founder for providing vital support in 2019/20 to enable the charity to fund changes and continue with ordinary operations the trustees are delighted that the changes have enabled the loan to be repaid quicker than envisaged.

The trustees are grateful to our financial Controller, Mark Driver, whose knowledge and support has steered us through the trials of the last few years and helped but BCAT on a much firmer financial footing.

Reserves policy

At the 31 March 2022, BCAT had reserves £240,829, of which £188,266 were held for restricted purposes. This leaves £52,563 available as 'free reserves'. £28,096 of these are held in the designated fund, for work with schools and £24,467 are in general reserves.

Following the change in classification of the the schools fund to designated from restricted, means we appear to have exceeded the 10%. As the designated school fund consists of money received in advance from schools for services we are contracted to deliver, the trustees ignore this balance when aiming for free reserves being 10% of turnover.

Having considered the needs of the charity through the Covid crisis and way of delivering services, the trustees believe having the aim to maintain 10% of turnover (currently 5.4%) as free reserves will insulate the organisation against future unforeseen shocks.

Going concern

There are no material concerns about the charities ability to continue. The budgeted income and expenditure for the following year, based on reduced levels of service, is sufficient fort the charity to continue as a going concern.

**Report of the Trustees
for the Year Ended 31 March 2022**

POST YEAR END EVENTS

Mindful of the cost-of-living increases in April 2021 the charity gave all therapists and facilitators a 5% increase in the session fees paid whilst admin staff received a 5% increase in salaries. Charges to charities and individuals were not raised (to support them) as the budget showed known increases in demand would offset the additional costs incurred by the charity.

The final hand over from Dr Angela Fenwick to the new team was completed in April 2022 with the appointment of a fundraiser, although as founder of the charity she remains connected to the organisation and her philosophy remains at the heart of BCAT.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and charity constitution

The charity is a Charitable Company, Limited by Guarantee. It was opened September 1993, registered as a Charity in December 1993 and became a Company Limited by Guarantee in January 2005.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. They, together with the Charity Director (Company Secretary), the five Heads of Arts Therapies Departments, other post holders and various volunteers, form the Board of Management.

Trustees and Board Members are recruited from persons showing an interest in the work of the Charity, who are willing on a voluntary basis to offer time to assist in the running of the Charity's affairs. They are also chosen to bring personal and professional skills to the Board. If a particular skill is needed within the Charity on a short-term basis, then a suitable person may be co-opted to the Board as appropriate, especially within the fields of fund-raising and capacity building for BCAT.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05347772 (England and Wales)

Registered Charity number

1051578

Registered office

c/o Locke Williams Associates LLP
Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Trustees

P Cornell
Dr J Clarke
Ms W Cox Trustee
R French-Lowe
R Wall Trustee (resigned 31.5.21)

The above Trustees are also Directors of the company.

Company Secretary

R Wall

**Report of the Trustees
for the Year Ended 31 March 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Approved by order of the board of trustees on 11 November 2022 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'R. J. French-Lowe', with a long horizontal flourish extending to the right.

R French-Lowe - Trustee

**Independent Examiner's Report to the Trustees of
Birmingham Centre For Arts Therapies (Registered number: 05347772)**

Independent examiner's report to the trustees of Birmingham Centre For Arts Therapies ('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.

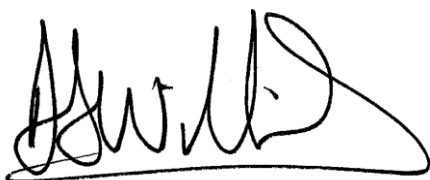
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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.



David Williams FCA FCCA
Institute of Chartered Accountants in England and Wales
Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

28 November 2022

Birmingham Centre For Arts Therapies

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	24,927	257,172	282,099	274,716
Charitable activities					
Therapy		49,245	123,058	172,303	33,622
Investment income	3	27	-	27	27
Other income		850	-	850	306
Total		<u>75,049</u>	<u>380,230</u>	<u>455,279</u>	<u>308,671</u>
EXPENDITURE ON					
Charitable activities	5				
Therapy		58,034	307,083	365,117	142,506
NET INCOME		17,015	73,147	90,162	166,165
Transfers between funds	16	<u>28,096</u>	<u>(28,096)</u>	<u>-</u>	<u>-</u>
Net movement in funds		45,111	45,051	90,162	166,165
RECONCILIATION OF FUNDS					
Total funds brought forward		7,452	143,215	150,667	(15,498)
TOTAL FUNDS CARRIED FORWARD		<u>52,563</u>	<u>188,266</u>	<u>240,829</u>	<u>150,667</u>

The notes form part of these financial statements

Birmingham Centre For Arts Therapies (Registered number: 05347772)

**Balance Sheet
31 March 2022**

	Notes	31.3.22 £	31.3.21 £
FIXED ASSETS			
Tangible assets	11	-	404
CURRENT ASSETS			
Debtors	12	26,817	9,947
Cash at bank		<u>249,808</u>	<u>173,446</u>
		276,625	183,393
CREDITORS			
Amounts falling due within one year	13	(35,796)	(33,130)
NET CURRENT ASSETS		<u>240,829</u>	<u>150,263</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>240,829</u>	<u>150,667</u>
NET ASSETS		<u>240,829</u>	<u>150,667</u>
FUNDS	16		
Unrestricted funds		52,563	7,452
Restricted funds		<u>188,266</u>	<u>143,215</u>
TOTAL FUNDS		<u>240,829</u>	<u>150,667</u>

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.

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 11 November 2022 and were signed on its behalf by:



R French-Lowe - Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 March 2022

Basis of preparing the financial statements

Financial reporting standard 102 - reduced disclosure exemptions

- the requirements of Section 7 Statement of Cash Flows.

Income

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

No amount is included in the financial statements for volunteer time in line with the Charities SORP (FRS 102).

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.

Allocation and apportionment of costs

Expenditure on charitable activities includes:

- Direct costs being directly related therapists fees and travel costs incurred in the performance of the therapy programmes
- Support costs, being those costs that assist the work of the charity but do not directly represent charitable activities and include office premises costs, administrative support costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity.

Where costs can not be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Office equipment and furniture - 25% on reducing balance

The costs of minor additions or those costing below £500 are not capitalised.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Taxation

The charity is registered with the Charity Commission and under the provisions of Section 478 Corporation Tax Act 2010, is exempt from liability to taxation on its charitable activities.

Financial instruments

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. These basic financial instruments include debtors and creditors, receivable or payable within one year and with no with stated interest rate.

Cash and cash equivalents

Cash and cash equivalents 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.

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.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	1,877	26,788
Gift aid	-	789
Grants	<u>280,222</u>	<u>247,139</u>
	<u>282,099</u>	<u>274,716</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
National Lottery Community Fund	47,822	82,389
Birmingham City Council	106,200	62,500
Heart of England NHS Trust	-	10,000
Sheldon Trust	5,000	5,000
Big Lottery - covid recovery	-	63,000
Edeard Gostling - covid recovery	-	3,000
Evan Cornish	-	8,000
Grantham Yorke Trust	2,000	2,000
G H Collins	-	1,000
Field Family	-	3,000
Baron Davenports	1,000	750
Eveson	10,000	3,000
Birmingham District Nursing Charitable Trust	5,000	2,500
Edward and Dorothy Cadbury Trust	1,500	-
The Saintbury Trust	2,000	-
Woodroffe Benton Foundation	750	-
Keith & Joan Mindelsohn	1,000	-
Ladywood Neighbourhood Network Scheme	10,000	-
Baring Foundation	16,539	-
Roger & Douglas Turner Charitable Trust	3,000	-
WED Charitable Trust	2,000	-
Souter Charitable Trust	2,000	-
Cole Charitable Trust	2,000	-
Arnold Clark	1,000	-
DG Albright Charitable Trust	500	-
George Fentham Birmingham Charity	3,000	-
The Harry Payne Fund	1,000	-
Dumbreck Charity	500	-
Lillie Johnson Charitable Trust	500	-
Birmingham Hospital Saturday Fund	2,000	-
Norton Foundation	5,000	-
Leigh Trust	1,000	-
Albert Hunt Trust	1,000	-
Roughley Trust	1,000	-
Fitton Trust	300	-
Grimmitt Trust	3,000	-
Barnabas Fund	1,250	-
Bernard Piggott Charitable Trust	500	-
The D'Oyly Carte Charitable Trust	3,500	-
Syrian Refugee	35,211	-
Other grants	2,150	1,000
	280,222	247,139

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>27</u>	<u>27</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Therapists sessional fees	147,287	33,622
Arts in Health	<u>25,016</u>	<u>-</u>
	<u>172,303</u>	<u>33,622</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Therapy	<u>298,050</u>	<u>67,067</u>	<u>365,117</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Therapy	<u>63,236</u>	<u>3,831</u>	<u>67,067</u>

Support costs, included in the above, are as follows:

Management

	31.3.22	31.3.21
	Therapy £	Total activities £
Wages	20,020	16,405
Administration	20,954	23,352
Meetings	323	-
Print and stationery	651	644
Communication	3,773	2,451
Repairs & renewals	511	508
Rent & room hire	14,646	1,467
Travel	523	39
Training & courses	120	874
Miscellaneous	1,311	2,227
Bad debts	-	5,803
Write off old items	-	(1,609)
Depreciation of tangible and heritage assets	-	135
Impairment losses for tangible fixed assets	<u>404</u>	<u>-</u>
	<u>63,236</u>	<u>52,296</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

6. SUPPORT COSTS - continued Governance costs

	31.3.22	31.3.21
	Therapy £	Total activities £
Accountancy and legal fees (including independent examination)	1,440	2,066
Legal fees	<u>2,391</u>	<u>-</u>
	<u>3,831</u>	<u>2,066</u>

7. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	<u>-</u>	<u>135</u>

8. 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

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	76,217	49,311
Social security costs	<u>2,652</u>	<u>112</u>
	<u>78,869</u>	<u>49,423</u>

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Project staff	2	1
Administration	<u>1</u>	<u>1</u>
	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

Remuneration paid to Key Management Personnel in the year totalled £20,020.

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	90,579	184,137	274,716
Charitable activities			
Therapy	16,012	17,610	33,622
Investment income	27	-	27
Other income	<u>306</u>	<u>-</u>	<u>306</u>
Total	<u>106,924</u>	<u>201,747</u>	<u>308,671</u>
EXPENDITURE ON			
Charitable activities			
Therapy	54,927	87,579	142,506
NET INCOME	51,997	114,168	166,165
Transfers between funds	<u>(5,463)</u>	<u>5,463</u>	<u>-</u>
Net movement in funds	46,534	119,631	166,165
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>(39,081)</u>	<u>23,583</u>	<u>(15,498)</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>7,453</u></u>	<u><u>143,214</u></u>	<u><u>150,667</u></u>

11. TANGIBLE FIXED ASSETS

	Office equipment and furniture £
COST	
At 1 April 2021	6,082
Disposals	<u>(6,082)</u>
At 31 March 2022	<u>-</u>
DEPRECIATION	
At 1 April 2021	5,678
Eliminated on disposal	<u>(5,678)</u>
At 31 March 2022	<u>-</u>
NET BOOK VALUE	
At 31 March 2022	<u><u>-</u></u>
At 31 March 2021	<u><u>404</u></u>

As a result of the move from the former office premises, all items of office equipment and furniture were scrapped.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Clients sessional fees	26,817	8,916
Prepayments and accrued income	-	1,031
	<u>26,817</u>	<u>9,947</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other loans (see note 14)	20,000	29,800
Trade creditors	12,189	-
Social security and other taxes	2,034	1,397
Accruals and deferred income	<u>1,573</u>	<u>1,933</u>
	<u>35,796</u>	<u>33,130</u>

14. LOANS

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>20,000</u>	<u>29,800</u>

The charity received a loan totalling £41,200 from a "founder" in the 2019/20 financial year to support its needs as part of the re-structuring. The loan is unsecured and interest free. In June 2020 an agreement was entered into whereby the loan is repaid in monthly instalments of £400 plus whatever additional sum the charity can afford to repay in accordance with its general fund surplus each month. The trustees undertake to honour the spirit of the loan arrangement, to make the best efforts to repay the funds without compromising the viability of the charity.

In keeping with this commitment, the Trustees have presented the loan as falling due within one year.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.3.22 Total funds	31.3.21 Total funds
	£	£	£	£
Fixed assets	-	-	-	404
Current assets	88,359	188,266	276,625	183,393
Current liabilities	<u>(35,796)</u>	<u>-</u>	<u>(35,796)</u>	<u>(33,130)</u>
	<u>52,563</u>	<u>188,266</u>	<u>240,829</u>	<u>150,667</u>

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

16. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	7,452	17,015	-	24,467
Schools	-	-	28,096	28,096
	7,452	17,015	28,096	52,563
Restricted funds				
Child Development	1,887	2,746	-	4,633
Adult Subsidy	4,983	358	-	5,341
Elderly Clients' (previously known as the Residential Homes Combined Fund)	1,160	-	-	1,160
Arts in Health	656	-	-	656
Laces Main Commission	9,222	18,874	(28,096)	-
EAL (English as an Alternative Language)	12,426	(4,041)	-	8,385
National Lottery Community Fund	59,822	(22,594)	-	37,228
Healthy Through the Arts	38,059	(9,839)	-	28,220
NNS Northfield	10,000	(9,398)	-	602
Sheldon Trust	5,000	(5,000)	-	-
Baring Foundation	-	14,666	-	14,666
Creative Comm Engagement	-	3,621	-	3,621
Doorstep	-	(654)	-	(654)
Evaluation Project	-	9,875	-	9,875
Equipment Fund	-	400	-	400
NNS Ladywood	-	3,666	-	3,666
Roger & Douglas Turner	-	2,580	-	2,580
Supervision Grant BCC	-	41,640	-	41,640
Syrian Refugee Project	-	26,247	-	26,247
	143,215	73,147	(28,096)	188,266
TOTAL FUNDS	150,667	90,162	-	240,829

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,049	(58,034)	17,015
Restricted funds			
Child Development	18,445	(15,699)	2,746
Adult Subsidy	20,332	(19,974)	358
Laces Main Commission	117,266	(98,392)	18,874
EAL (English as an Alternative Language)	15	(4,056)	(4,041)
National Lottery Community Fund	42,242	(64,836)	(22,594)
Healthy Through the Arts	37,500	(47,339)	(9,839)
NNS Northfield	-	(9,398)	(9,398)
Sheldon Trust	5,000	(10,000)	(5,000)
Baring Foundation	16,539	(1,873)	14,666
Creative Comm Engagement	9,500	(5,879)	3,621
Doorstep	6,200	(6,854)	(654)
Evaluation Project	13,805	(3,930)	9,875
Equipment Fund	400	-	400
NNS Ladywood	10,000	(6,334)	3,666
Roger & Douglas Turner	3,000	(420)	2,580
Supervision Grant BCC	44,775	(3,135)	41,640
Syrian Refugee Project	35,211	(8,964)	26,247
	<u>380,230</u>	<u>(307,083)</u>	<u>73,147</u>
TOTAL FUNDS	<u>455,279</u>	<u>(365,117)</u>	<u>90,162</u>

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	(39,081)	51,996	(5,463)	7,452
Restricted funds				
Child Development	73	1,814	-	1,887
Adult Subsidy	(1)	2,891	2,093	4,983
Brainstorm	1,293	-	(1,293)	-
Aston Cluster	800	-	(800)	-
Elderly Clients' (previously known as the Residential Homes Combined Fund)	18	1,142	-	1,160
Arts in Health	656	-	-	656
Laces Main Commission	2,150	7,072	-	9,222
EAL (English as an Alternative Language)	1,721	10,705	-	12,426
National Lottery Community Fund	16,521	43,301	-	59,822
Healthy Through the Arts	352	32,244	5,463	38,059
NNS Northfield	-	10,000	-	10,000
Sheldon Trust	-	5,000	-	5,000
	<u>23,583</u>	<u>114,169</u>	<u>5,463</u>	<u>143,215</u>
TOTAL FUNDS	<u>(15,498)</u>	<u>166,165</u>	<u>-</u>	<u>150,667</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,923	(54,927)	51,996
Restricted funds			
Child Development	8,112	(6,298)	1,814
Adult Subsidy	5,657	(2,766)	2,891
Elderly Clients' (previously known as the Residential Homes Combined Fund)	1,142	-	1,142
Laces Main Commission	15,948	(8,876)	7,072
EAL (English as an Alternative Language)	11,000	(295)	10,705
National Lottery Community Fund	82,389	(39,088)	43,301
Healthy Through the Arts	62,500	(30,256)	32,244
NNS Northfield	10,000	-	10,000
Sheldon Trust	5,000	-	5,000
	<u>201,748</u>	<u>(87,579)</u>	<u>114,169</u>
TOTAL FUNDS	<u>308,671</u>	<u>(142,506)</u>	<u>166,165</u>

Birmingham Centre For Arts Therapies
Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

UNRESTRICTED FUNDS

General Fund - usually the main source of income is standard fee clients, grants received and the administration part of project grants, which covers all central costs.

DESIGNATED FUNDS

Schools Fund (previously LACES Main Commission Fund) - Originally funded by a grant from Looked After Children Education Services to provide therapy for children in care, who were referred by them. Following a change to Birmingham Virtual School, the funding became a hybrid of schools paying and central funding.

Although a recent change means all payments come from the schools, with nothing centrally, the designated fund remains as schools pay up-front for the services.

RESTRICTED FUNDS - General

General Restricted Funds are those which relate to a specific range of clients who may have a variety of needs and are funded from fundraising to various trusts, along with contributions from clients.

CHILD DEVELOPMENT FUND

This is a general fund for the purpose of offering subsidies to children / young people, who are not able to access therapy via their schools or pay the full fees.

ADULT SUBSIDY GRANT FUND

This is a general fund for the purpose of offering subsidies to adult clients, who are not able to pay the full fees.

ELDERLY CLIENTS' FUND

This is a general fund for the purpose of offering subsidies to people residing in residential homes or groups working with elderly clients who require Therapy. This is not used for those organisations who access Therapeutic workshops via the Arts In Health department.

ARTS IN HEALTH FUND

This is a general fund which was established several years ago to provide subsidies for a variety of community groups and other organisations, who wished to trial therapeutic workshops. Due to specific project funding this has not been utilized during the year.

RESTRICTED FUNDS - Specific Projects

Specific Restricted Funds are for monies donated for a specific Project or Reason.

THE EAL PROJECT (English as an Alternative Language)

Designed to provide follow on therapy and allow expansion to families, or to work with those who did not qualify for assistance from the National Lottery Community Fund EAL grant.

NATIONAL LOTTERY COMMUNITY FUND (EAL Project)

A 3-year project starting in September 2018, which would assist child refugees and migrants who arrive in this country with little or no ability to speak English (Levels 'A' or 'B' on the DfE English Proficiency scales). Although due to finish in September 2021, the Lottery have agreed to extend the timescale for delivery as sessions were cancelled due to Covid.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

HEALTHY THROUGH THE ARTS

Originally a one-year grant from Birmingham City Council to assist with delivering the Healthy Through the Arts project throughout the city. The council have extended this project through 2022 and into 2023

NEIGHBOURHOOD NETWORK SCHEMES (NNS)

Originally, a one-year grant from the local Neighbourhood Networking commissioning group to provide therapeutic Arts in Health workshops throughout Northfield, this was renewed and in 2022 we also received a grant for providing workshops in Ladywood.

SHELDON TRUST

In October 2020, the Sheldon Trust issued a grant towards the costs of the new position of Clinical Lead. Due to Covid support grants the initial grant was not utilized until after 2021-year end. The final payment will be received in 2022 and spent in the same year.

BARINGS

Working in partnership with Hip Hop Heals UK and Meaningful Measures this project is to provide training and support for provision of hip hop therapeutic sessions.

CREATIVE COMMUNITY ENGAGEMENT

Provision of Therapeutic workshops in local libraries in partnership with Community Champions as part of recovery from COVID.

EVALUATION PROJECT

Birmingham City Council arts department designed a method of evaluating services and BCAT were asked to trial the evaluation tool, run training and evaluation sessions across all areas and then assist with changes to the evaluation tool and further testing.

EQUIPMENT FUND

Knowing we were moving, and some equipment would need replacing/ updating we received a donation towards the cost of new equipment. With no new fixed centre yet this has not been spent.

ROGER AND DOUGLAS TURNER

Having supported BCAT general work for several years, in 2021 the grant was received specifically for providing therapeutic workshops for people post COVID.

SUPERVISION FUND

A pilot project funded by the city council to enable Therapeutic providers of services to access support from a qualified therapist, enabling them to discuss mental health issues arising from their workshops. This was part of the BCAT model anyway, so we were provided with funding to cover our own work and expand it to other organisations across the city.

SYRIAN REFUGEES

A grant to provide both Therapy and Therapeutic support for Syrian refugees who are now living in Birmingham.

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

16. MOVEMENT IN FUNDS - continued

Transfers between funds

£28,096 transferred from LACES fund (restricted) to Schools fund (designated) is to reflect the change in how this activity is now funded.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Accounts

REGISTERED COMPANY NUMBER: 05347772 (England and Wales)
REGISTERED CHARITY NUMBER: 1051578

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
Birmingham Centre For Arts Therapies**

Locke Williams Associates LLP
Chartered Accountants
Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

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Birmingham Centre For Arts Therapies

CEO Statement for the Year Ended 31 March 2021

The BCAT 2020-2021 accounts are a strong set of accounts, for which I can take no credit as I join the organisation as its new CEO. What I can do is relate to everybody the hard work that has gone into BCAT by its dedicated operational team, therapists, facilitators and hardworking trustees and volunteers.

Building upon years of quality and loyal service to the Birmingham community, BCAT realised it had to adapt and change how it operates to ensure that it remained a viable and essential part of the therapy offering in Birmingham, so it has seen itself go through a transition from 2018 through to today and continuing into the next couple of years.

The rewards of this continuing transition can be seen in this year's accounts.

I will be building upon the success of the team and proudly leading BCAT forward. Key areas that we will be focussing on in 2021-2022 are:

- Developing a strong, robust and future-proof fundraising strategy utilising the existing skills of BCAT while working with external partners to strengthen our offering
- A new business plan that builds upon the good work already done during the transition, pulling together all the good work BCAT undertakes into a strategic plan that concentrates on maintaining and growing a solid foundation allowing for expansion opportunities
- Developing a the new BCAT team. While there is a mixture of new and old faces in the current team, there is a renewed passion for the charity and the work it does, with many of the old faces taking on new challenges within BCAT and several new positions on the horizon
- Expanding our successful school's project. The clinical team have created a therapy package that supports the need for arts therapy in schools while being financially viable for both parties. It started with 3 schools and by September 2021 we will be delivering in 12 schools in the Birmingham and surrounding area, with the intention to grow this number by the end of next year's accounts
- Finding a new home for BCAT. We have had several promising but ultimately false starts to a new premises during this accounting period but efforts will be redoubled to find a home for BCAT that caters for the needs of today but is full of potential for the challenges of tomorrow

The above plans won't be without their challenges. The landscape for how charities and businesses operate is forever changed due to Covid and the aftermath of the virus and its lasting effect on all our lives is still yet to be seen. This means the work that BCAT does is needed more than ever and we must find ways to make that work accessible to as many as possible, so funding and consistent funding is more important than ever. BCAT will need to ensure that it stands out from other organisations as funding pots begin to become more restrictive, becoming more focused on the funding it applies for and looking for opportunities to partner with other organisations so the BCAT name can become infamous and begin its journey outside of Birmingham.

I am honoured to be part of BCAT and to lead it at this exciting time and I look forward to writing to you about the 2021-2022 successes.

Russell Wall
Newly appointed BCAT CEO

Birmingham Centre For Arts Therapies

Report from Dr Angela Fenwick for the Year Ended 31 March 2021

When I sat at my kitchen table almost 30 years ago thinking about how to start a charity that would be unique in bringing together the disciplines of music, art, dance, drama and play into one organisation, so that clients could receive the therapy that suited them, I could hardly have foreseen what The Birmingham Centre for Arts Therapies would become: -

- A charity that remains unique in offering therapy in the format that suits the client, be it art, dance, drama, music or play therapy - available more recently in both face-to-face and virtual formats.
- A charity that would provide over 4,000 hours of Therapy to 300 clients, whilst running 847 therapeutic workshops in a year.
- A charity where someone starts as a volunteer and then is able to facilitate therapeutic workshops whilst studying for their Masters, leading to starting their career as a qualified therapist working with BCAT.
- I did not think I would be invited to tea in the House of Lords by BCAT Patrons Lord Howarth of Newport and Lord Hunt of Kings Heath, to discuss the therapy and therapeutic support and proposals.
- An opportunity to meet so many and varied wonderful people, all of whom had something to add to my original vision.

In 2019 I decided it was time to acknowledge that age catches up with us all eventually and advised the trustees that it was my intention to step back in late 2020, as I would hit a milestone birthday and having been a "pensioner" for many years it was time to take things easier.

Having seen the charity through many ups and downs over the years, no one could have foreseen that 2020 would present the greatest challenges to both the charity and those upon whom rely on us to deliver the services.

I have learnt over the years that what seems impossible can be achieved and I pay personal tribute to everyone connected with BCAT since its founding, who have done so much in their own personal ways, to support our work and uphold our principles. I am humbled that a multitude of testimonials received from clients, referrers, students, professionals, and many others, witness the width and depth of the contribution BCAT has made to the lives of so many. More recently, I would like to thank those who responded to the challenges of the 2020 epidemic - a unique experience for all of us, but one from which I think ultimately, we will emerge stronger.

Whilst stepping back from an organisation you founded and ran for many years was always going to be exceedingly difficult, I am confident that the new team is (and have shown) very capable of taking BCAT forward into what will be a very different "new normal". My thanks and best wishes go to all concerned. You will always be close to my heart.

**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).

This report is also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

OBJECTIVES AND ACTIVITIES

Objectives and aims

"BCAT - The Birmingham Centre for Arts Therapies - opened in September 1993 - is setting out to ensure that a quality arts therapies service is established and maintained throughout the Midlands".

In support of this Mission Statement, BCAT aims to:

- Provide a service to assess and facilitate Arts Therapies sessions for clients
- Serve as a resource centre and teaching establishment for the training, education and support of professionals and carers, on both national and international levels
- Provide a practical link between arts therapies and clients / artists in a community setting, in conjunction with arts in health organisations, providing opportunities for arts in health experience programmes for both leaders and participants.

Arts Therapists work with both children and adults who have a wide range of needs, such as those arising from emotional, behavioural or mental health problems and the effects of stress or trauma.

**Report of the Trustees
for the Year Ended 31 March 2021**

OBJECTIVES AND ACTIVITIES

Significant activities

The General Strategy of BCAT during the year has been:

Services to clients:

- To continue to develop, enhance and market a full range of services; to maintain existing and encourage new / increased client base; in particular the development of the Arts in Health aspect of BCAT's work.
- To make every effort to adopt a policy allowing for the subsidy of clients / delegates unable to afford fees involved, or un-supported through other channels, while maintaining its own self-sufficiency and viability as a non-profit-making organisation

Resource Centre and Teaching Establishment:

- To continue to maintain experiential courses, seminars and educational activities, including those initiated by the Arts Therapies Working Group
- To increase awareness of the value of arts therapies, including general training, research and facilities for volunteers and student placements
- To maintain and up-grade as necessary a library of books relevant to these subjects

Provide a Practical Link between arts therapies and clients / artists in a community setting:

- To promote more strategically the organisation as a whole, looking towards collaborative working with local Arts & Health movements, as well as arts therapies organisations.
- To encourage arts graduates and students to participate in leading arts activities with a variety of special needs clients, providing experience for those who wish to understand more about the use of the arts in health and well-being, possibly as preparation for following a training as a professional arts therapist

Capacity Building:

- To ensure all skills and resources are in place to implement and manage the Centre, including in-service training and capacity building opportunities for staff.

Financial:

- To make every effort to maintain financial sustainability

Public benefit

In setting these objectives and aims, the Trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

**Report of the Trustees
for the Year Ended 31 March 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are proud that Birmingham Centre for Arts Therapies remains the only multi therapy centre in Birmingham, offering clients Art, Play, Music, Dance and Drama therapy. Plus, a range of therapeutic Arts In Health sessions with both departments operating at our base and in the community.

Like most organisations Covid 19 sharply impacted on the services we were able to deliver, and the trustees would like to thank everyone connected to BCAT for their support and adapting to the challenges we faced during the year.

Therapy

In March 2020, when Coronavirus hit, the trustees, mindful of the NHS and HCPC guidelines suspended all face-to-face therapy. The admin staff worked with therapists and professional therapy bodies on ways to deliver the services remotely.

Initially, there was a sharp fall in therapy hours from 235 in February 20 to just 45 in April. New ways of working allied with easing of restrictions, led to increasing provision each month, until the second lockdown in January 2021, when we dropped back to September levels of support.

Having seen a doubling of client hours over the previous 2 years, these restrictions impacted on service delivery during the year and BCAT provided therapy for 104 individuals (down from 300) by providing 1,080 client hours (down from 4,092) of therapy.

Working with our major project funders, we were delighted they agreed work should be carried out when permissible, even if this meant extending timescales rather than requesting repayment of unused monies.

Having worked for many years in schools, with Looked After Children, as part of our dealing with Birmingham Virtual Schools followed by the Lottery Community funded EAL project, the new Clinical Lead consulted with schools during the first part of 2021 regarding a new way of working with them which encompasses therapy for individual pupils, therapeutic support for a wider range of pupils and on-site staff support.

Arts In Health

These sessions are run by facilitators who are qualified in their artistic field to deliver therapeutic session in the local community to many vulnerable individuals who were about to be greatly impacted by the restrictions about to be placed on daily lives.

During March 2020, all workshops were suspended in line with regulations, meaning activities adapted and moved online through Facebook and during the summer we launched BCAT TV on You Tube.

Due to the lack of workshops, BCAT produced a soothing pack which was distributed to 2,500 individuals and organisations - many of whom forwarded it on or utilised it and a second pack was produced later in the year.

Having run 847 workshops in 2019/20 we were only able to operate 94 during this year due to restrictions. Although guidelines eased, it was often difficult to locate premises large enough or potential clients willing to travel to operate face to face workshops.

Planning started in early 2021 regarding the re-opening of our STARZ (children) and STEP-ON (elderly) projects along with offering workshops for external organisations, which re-commenced from Easter.

As mentioned above we were delighted that project funders agreed work should be carried out when permissible, even if this meant extending timescales rather than requesting repayment of unused monies.

Other News

The future of the Friends Institute in which BCAT is located continued to give rise for concern. This building is owned by a charitable trust run by Birmingham City Council who face their own financial challenges and therefore it has become neglected and out-dated. During most of the year it was closed by the Council, which impacted on our ability to deliver services.

**Report of the Trustees
for the Year Ended 31 March 2021**

In the summer of 2020, a potential new venue was explored, although hopes to move in early 2021 were dashed when structural damage came to light. Post year end, the council have worked with BCAT on finding a suitable location, which we believe may have been identified.

Following the review in 2019 from an outside consultant and financial support received from the founder, to enable change, the plans to reduce dependency on trust fundraising were thrown off course when Covid impacted on service delivery.

Having received an additional grant from the National Lottery Community Fund to offset the falling income from "invoiced services" a lot of "behind the scenes" restructuring plans continued. The trustees were delighted when Richard Mole, AiH project manager, agreed to become interim part time CEO in May 2020 to lead the organisation through the unprecedented times.

Having indicated her desire to step back from day-to-day operations in 2019, albeit hastened by the situation in early 2020, the trustees were pleased Dr Angela Fenwick accepted the position of President allowing her to continue to be involved in the charity which she founded.

In the latter part of 2020, a new post of part time Clinical Lead to operate the Therapy department was advertised and Dawn Durrant appointed. Having previously worked as head of therapy for a group of schools in London, she has concentrated on working with schools and as noted above brought in new ways of assisting them.

Fundraising

Following the review in 2019, the plans to reduce dependency on trust fundraising by increasing other sources of income, were thrown off when Covid impacted on service delivery.

We were therefore especially grateful to all those organisations who continued with their support, often increasing the size of the grants given, during what we know are difficult times for them as well.

FINANCIAL REVIEW

Financial review

The sharp reduction in services we were able to provide during the year led to income from these sources dropping by more than a half.

Having been selected in late 2019 to deliver part of the Healthy Through the Arts programme, Birmingham City Council, agreed that despite under provision (which was Covid related) the unused money could be rolled over to 2021 when services could fully re-start.

The NLCF also made payments as per the original payment schedule, extending delivery dates whilst providing an additional grant of £60,000 for Covid Support.

All of which meant that overall, we received £100,000 more than in 2019/20.

As a result of using freelancers to deliver the front-line services, the reduced workload led to a very sharp fall in spending on service delivery.

The decision to continue with original plans to expand the admin team, increased central staffing costs from £33,2878 to £49,243 but it was felt vital to invest during the year to position the charity ready to undertake the increasing work-load post Covid.

The closure of The Friends Institute, whilst impacting on ability to deliver services, assisted reduce overall management costs as the council waived rental charges.

With delayed service delivery, restricted funds rose sharply during the year, which was allied with monitoring of spending so that the unrestricted income also recorded a surplus.

The year ended with strong cash balances and the major creditor continues to be the founder's loan, repayments of which are being made in line with the agreement.

**Report of the Trustees
for the Year Ended 31 March 2021**

FINANCIAL REVIEW

Reserves policy

At the 31 March 2021, BCAT had reserves £150,667, of which £143,215 were held for restricted purposes. Excluding reserves of £404 invested in fixed assets, this leaves £7,048 available as 'free reserves'.

Whilst the trustees have a reserves policy, whereby we aim to keep as unrestricted reserves 10% of our annual Turnover, the effects of the changes in 2019 and very unusual 2020 has meant this is not achieved at the present time.

Going concern

There are no material concerns about the charities ability to continue. The budgeted income and expenditure for the following year, based on reduced levels of service, is sufficient for the charity to continue as a going concern.

POST YEAR END EVENTS

The major post year end event has been a sharp increase in the ability to deliver therapy to clients, allied with a re-starting of the therapeutic workshops.

This has meant that in the first 3 months we have invoiced more than for the whole of 2020/21.

In June 2021 Richard Mole relinquished his interim CEO role, to return to Project Managing the Arts In Health department as a new part time CEO, Russell Wall, was appointed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and charity constitution

The charity is a Charitable Company, Limited by Guarantee. It was opened September 1993, registered as a Charity in December 1993 and became a Company Limited by Guarantee in January 2005.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. They, together with the Charity Director (Company Secretary), the five Heads of Arts Therapies Departments, other post holders and various volunteers, form the Board of Management.

Trustees and Board Members are recruited from persons showing an interest in the work of the Charity, who are willing on a voluntary basis to offer time to assist in the running of the Charity's affairs. They are also chosen to bring personal and professional skills to the Board. If a particular skill is needed within the Charity on a short-term basis, then a suitable person may be co-opted to the Board as appropriate, especially within the fields of fund-raising and capacity building for BCAT.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05347772 (England and Wales)

Registered Charity number

1051578

Registered office

Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

**Report of the Trustees
for the Year Ended 31 March 2021**

Trustees

P Cornell

Dr J Clarke

Ms W Cox

A M Nicholls (resigned 8.9.20)

R French-Lowe (appointed 25.11.20)

R Wall Trustee (appointed 12.1.21)

The above Trustees are also Directors of the company.

Company Secretary

Dr. A M Fenwick

Independent Examiner

Locke Williams Associates LLP

Chartered Accountants

Blackthorn House

St Pauls Square

Birmingham

West Midlands

B3 1RL

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

.....
P Cornell - Trustee

**Independent Examiner's Report to the Trustees of
Birmingham Centre For Arts Therapies (Registered number: 05347772)**

Independent examiner's report to the trustees of Birmingham Centre For Arts Therapies ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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.

David Williams FCA FCCA
Institute of Chartered Accountants in England and Wales
Locke Williams Associates LLP
Chartered Accountants
Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Date:

Birmingham Centre For Arts Therapies

**Statement of Financial Activities
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	90,579	184,137	274,716	125,052
Charitable activities	5				
Therapy		16,012	17,610	33,622	78,532
Room hire		-	-	-	135
Other trading activities	3	-	-	-	2,336
Investment income	4	27	-	27	48
Other income		306	-	306	743
Total		106,924	201,747	308,671	206,846
EXPENDITURE ON					
Charitable activities	6				
Therapy		54,927	87,579	142,506	269,002
NET INCOME/(EXPENDITURE)		51,997	114,168	166,165	(62,156)
Transfers between funds	17	(5,463)	5,463	-	-
Net movement in funds		46,534	119,631	166,165	(62,156)
RECONCILIATION OF FUNDS					
Total funds brought forward		(39,081)	23,583	(15,498)	46,658
TOTAL FUNDS CARRIED FORWARD		7,453	143,214	150,667	(15,498)

The notes form part of these financial statements

Birmingham Centre For Arts Therapies (Registered number: 05347772)

**Balance Sheet
31 March 2021**

	Notes	31.3.21 £	31.3.20 £
FIXED ASSETS			
Tangible assets	12	404	539
CURRENT ASSETS			
Debtors	13	9,947	30,575
Cash at bank		173,446	3,119
		183,393	33,694
CREDITORS			
Amounts falling due within one year	14	(33,130)	(49,731)
NET CURRENT ASSETS/(LIABILITIES)		150,263	(16,037)
TOTAL ASSETS LESS CURRENT LIABILITIES		150,667	(15,498)
NET ASSETS/(LIABILITIES)		150,667	(15,498)
FUNDS	17		
Unrestricted funds		7,452	(39,081)
Restricted funds		143,215	23,583
TOTAL FUNDS		150,667	(15,498)

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

- (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.

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:

.....
P Cornell - Trustee

The notes form part of these financial statements

Birmingham Centre For Arts Therapies

Notes to the Financial Statements for the Year Ended 31 March 2021

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.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

No amount is included in the financial statements for volunteer time in line with the Charities SORP (FRS 102).

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.

Allocation and apportionment of costs

Expenditure on charitable activities includes:

- Direct costs being directly related therapists fees and travel costs incurred in the performance of the therapy programmes
- Support costs, being those costs that assist the work of the charity but do not directly represent charitable activities and include office premises costs, administrative support costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity.

Where costs can not be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Office equipment and furniture - 25% on reducing balance

The costs of minor additions or those costing below £500 are not capitalised.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

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.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	26,788	44,942
Gift aid	789	793
Grants	247,139	79,317
	<u>274,716</u>	<u>125,052</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
National Lottery Community Fund	82,389	79,317
Birmingham Cty Council - Healthy Through the Arts	62,500	-
Heart of England NHS Trust	10,000	-
Sheldon Trust	5,000	-
Big Lottery - covid recovery	63,000	-
Edeard Gostling - covid recovery	3,000	-
Evan Cornish	8,000	-
Grantham Yorke	2,000	-
G H Collins	1,000	-
Field Family	3,000	-
Baron Davenports	750	-
Eveson	3,000	-
Birmingham Nurses	2,500	-
Other grants	1,000	-
	<u>247,139</u>	<u>79,317</u>

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fundraising events	-	2,336
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	27	48
	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31.3.21	31.3.20
	Activity	£	£
Therapists sessional fees	Therapy	33,622	78,532
Room hire income	Room hire	-	135
		<u> </u>	<u> </u>
		33,622	78,667
		<u> </u>	<u> </u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Therapy	88,144	54,362	142,506
	<u> </u>	<u> </u>	<u> </u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Therapy	52,296	2,066	54,362
	<u> </u>	<u> </u>	<u> </u>

Support costs, included in the above, are as follows:

Management

	31.3.21	31.3.20
	Therapy £	Total activities £
Wages	16,405	7,313
Social security	-	513
Administration	23,352	25,497
Meetings	-	157
Print and stationery	644	786
Communication	2,451	1,555
Repairs & renewals	508	2,357
Rent & room hire	1,467	16,770
Travel	39	-
Training & courses	874	-
Miscellaneous	2,227	5,668
Bad debts	5,803	-
	<u> </u>	<u> </u>
Carried forward	53,770	60,616

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

7. SUPPORT COSTS - continued

Management - continued

	31.3.21	31.3.20
	Therapy	Total
	£	activities
Brought forward	53,770	60,616
Write off old items	(1,609)	-
Depreciation of tangible and heritage assets	135	180
	<u>52,296</u>	<u>60,796</u>

Governance costs

	31.3.21	31.3.20
	Therapy	Total
	£	activities
Accountancy and legal fees (including independent examination)	2,066	1,933
	<u>2,066</u>	<u>1,933</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	135	179
	<u>135</u>	<u>179</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	49,311	31,688
Social security costs	112	1,600
	<u>49,423</u>	<u>33,288</u>

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

10. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Project staff	1	1
Administration	1	1
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,401	115,651	125,052
Charitable activities			
Therapy	30,845	47,687	78,532
Room hire	135	-	135
Other trading activities	2,336	-	2,336
Investment income	48	-	48
Other income	743	-	743
Total	<u>43,508</u>	<u>163,338</u>	<u>206,846</u>
EXPENDITURE ON			
Charitable activities			
Therapy	97,672	171,330	269,002
NET INCOME/(EXPENDITURE)	<u>(54,164)</u>	<u>(7,992)</u>	<u>(62,156)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	15,083	31,575	46,658
TOTAL FUNDS CARRIED FORWARD	<u>(39,081)</u>	<u>23,583</u>	<u>(15,498)</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

12. TANGIBLE FIXED ASSETS

	Office equipment and furniture £
COST	
At 1 April 2020 and 31 March 2021	6,082
DEPRECIATION	
At 1 April 2020	5,543
Charge for year	135
At 31 March 2021	5,678
NET BOOK VALUE	
At 31 March 2021	404
At 31 March 2020	539

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Clients sessional fees	8,916	26,747
Other debtors	-	2,830
Prepayments and accrued income	1,031	998
	9,947	30,575

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other loans (see note 15)	29,800	41,200
Social security and other taxes	1,397	899
Accruals and deferred income	1,933	7,632
	33,130	49,731

15. LOANS

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling due within one year on demand:		
Other loans	29,800	41,200

The charity received a loan totalling £41,200 from a "founder" in the 2019/20 financial year to support its needs as part of the re-structuring. The loan is unsecured and interest free. In June 2020 an agreement was entered into whereby the loan is repaid in monthly instalments of £400 plus whatever additional sum the charity can afford to repay in accordance with its general fund surplus each month. The trustees undertake to honour the spirit of the loan arrangement, to make the best efforts to repay the funds without compromising the viability of the charity.

In keeping with this commitment, the Trustees have presented the loan as falling due within one year.

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
Fixed assets	404	-	404	539
Current assets	40,178	143,215	183,393	33,694
Current liabilities	(33,130)	-	(33,130)	(49,731)
	7,452	143,215	150,667	(15,498)

17. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	(39,081)	51,996	(5,463)	7,452
Restricted funds				
Child Development	73	1,814	-	1,887
Adult Subsidy	(1)	2,891	2,093	4,983
Brainstorm	1,293	-	(1,293)	-
Aston Cluster	800	-	(800)	-
Elderly Clients' (previously known as the Residential Homes Combined Fund)	18	1,142	-	1,160
Arts in Health	656	-	-	656
Laces Main Commission	2,150	7,072	-	9,222
EAL (English as an Alternative Language)	1,721	10,705	-	12,426
National Lottery Community Fund	16,521	43,301	-	59,822
Healthy Through the Arts	352	32,244	5,463	38,059
NHS	-	10,000	-	10,000
Sheldon Trust	-	5,000	-	5,000
	23,583	114,169	5,463	143,215
TOTAL FUNDS	(15,498)	166,165	-	150,667

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,923	(54,927)	51,996
Restricted funds			
Child Development	8,112	(6,298)	1,814
Adult Subsidy	5,657	(2,766)	2,891
Elderly Clients' (previously known as the Residential Homes Combined Fund)	1,142	-	1,142
Laces Main Commission	15,948	(8,876)	7,072
EAL (English as an Alternative Language)	11,000	(295)	10,705
National Lottery Community Fund	82,389	(39,088)	43,301
Healthy Through the Arts	62,500	(30,256)	32,244
NHS	10,000	-	10,000
Sheldon Trust	5,000	-	5,000
	<u>201,748</u>	<u>(87,579)</u>	<u>114,169</u>
TOTAL FUNDS	<u>308,671</u>	<u>(142,506)</u>	<u>166,165</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	15,083	(54,164)	(39,081)
Restricted funds			
Child Development	1,643	(1,570)	73
Adult Subsidy	331	(332)	(1)
Brainstorm	67	1,226	1,293
Aston Cluster	800	-	800
Bumble Bees	48	(48)	-
Elderly Clients' (previously known as the Residential Homes Combined Fund)	95	(77)	18
Arts in Health	656	-	656
Laces Main Commission	770	1,380	2,150
EAL (English as an Alternative Language)	5,345	(3,624)	1,721
National Lottery Community Fund	21,820	(5,299)	16,521
Healthy Through the Arts	-	352	352
	<u>31,575</u>	<u>(7,992)</u>	<u>23,583</u>
TOTAL FUNDS	<u>46,658</u>	<u>(62,156)</u>	<u>(15,498)</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,508	(97,672)	(54,164)
Restricted funds			
Child Development	7,616	(9,186)	(1,570)
Adult Subsidy	16,466	(16,798)	(332)
Brainstorm	3,277	(2,051)	1,226
Bumble Bees	1,303	(1,351)	(48)
Elderly Clients' (previously known as the Residential Homes Combined Fund)	4,220	(4,297)	(77)
Laces Main Commission	38,639	(37,259)	1,380
EAL (English as an Alternative Language)	-	(3,624)	(3,624)
National Lottery Community Fund	79,317	(84,616)	(5,299)
Healthy Through the Arts	12,500	(12,148)	352
	<u>163,338</u>	<u>(171,330)</u>	<u>(7,992)</u>
TOTAL FUNDS	<u>206,846</u>	<u>(269,002)</u>	<u>(62,156)</u>

UNRESTRICTED FUNDS

General Fund - usually the main source of income is standard fee clients and grants received, this year the National Lottery Community Fund Covid Emergency Grant provided a welcome boost for covering general expenditure.

RESTRICTED FUNDS - General

General Restricted Funds are those which relate to a specific range of clients who may have a variety of needs and are funded from fundraising to various trusts, along with contributions from clients.

CHILD DEVELOPMENT FUND

This is a general fund for the purpose of offering subsidies to children / young people, who are not able to access therapy via their schools or pay the full fees.

ADULT SUBSIDY GRANT FUND

This is a general fund for the purpose of offering subsidies to adult clients, who are not able to pay the full fees.

ELDERLY CLIENTS' FUND

This is a general fund for the purpose of offering subsidies to people residing in residential homes or groups working with elderly clients who require Therapy. This is not used for those organisations who access Therapeutic workshops via the Arts In Health department.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

17. MOVEMENT IN FUNDS - continued

ARTS IN HEALTH FUND

This is a general fund which was established several years ago to provide subsidies for a variety of community groups and other organisations, who wished to trial therapeutic workshops. Due to specific project funding this has not been utilised during the year.

RESTRICTED FUNDS - Specific Projects

Specific Restricted Funds are for monies donated for a specific Project or Reason.

SCHOOLS FUND (Previously LACES MAIN COMMISSION FUND)

Originally funded by a grant from Looked After Children Education Services to provide therapy for children in care, who were referred by them. Following a change to Birmingham Virtual School, the funding became a hybrid of schools paying and central funding.

Although a recent change means all payments come from the schools, with nothing centrally, the restricted fund remains as schools pay up-front for the services.

THE EAL PROJECT (English as an Alternative Language)

Designed to provide follow on therapy and allow expansion to families, or to work with those who did not qualify for assistance from the National Lottery Community Fund EAL grant.

NATIONAL LOTTERY COMMUNITY FUND (EAL Project)

A 3-year project starting in September 2018, which would assist child refugees and migrants who arrive in this country with little or no ability to speak English (Levels 'A' or 'B' on the DfE English Proficiency scales). Although due to finish in September 2021, the Lottery have agreed to extend the timescale for delivery as sessions were cancelled due to Covid.

HEALTHY THROUGH THE ARTS

Originally a one-year grant from Birmingham City Council to assist with delivering the Healthy Through the Arts project throughout the city. Although we could not deliver the planned number of Therapy and therapeutic sessions during the year, the Council agreed to extend the timescales. They also renewed the grant for 2021.

NEIGHBOURHOOD NETWORK SCHEME (NNS)

A one-year grant from the local Neighbourhood Networking commissioning group to provide therapeutic Arts in Health workshops throughout the Nechells area.

Note: Since year end, we have received the same amount from the NNS for the Ladywood area of Birmingham.

SHELDON TRUST

In October 2020, the Sheldon Trust issued a grant towards the costs of the new position of Clinical Lead (and will give the same amount for the next 2 years). Having received a covid emergency funding grant from the National Lottery Community Fund to cover staffing costs, the trustees decided not to utilise this grant immediately.

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Birmingham Centre For Arts Therapies

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	26,788	44,942
Gift aid	789	793
Grants	247,139	79,317
	274,716	125,052
Other trading activities		
Fundraising events	-	2,336
Investment income		
Deposit account interest	27	48
Charitable activities		
Therapists sessional fees	33,622	78,532
Room hire income	-	135
	33,622	78,667
Other income		
Other income	306	743
Total incoming resources	308,671	206,846
EXPENDITURE		
Charitable activities		
Wages	32,906	24,375
Social security	112	1,087
Therapists' fees	49,626	141,331
Travel	4,253	10,921
Facilitator fees	-	27,542
Insurance	1,247	1,017
	88,144	206,273
Support costs		
Management		
Wages	16,405	7,313
Social security	-	513
Administration	23,352	25,497
Meetings	-	157
Print and stationery	644	786
Communication	2,451	1,555
Repairs & renewals	508	2,357
Rent & room hire	1,467	16,770
Travel	39	-
Carried forward	44,866	54,948

This page does not form part of the statutory financial statements

Birmingham Centre For Arts Therapies

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
Management		
Brought forward	44,866	54,948
Training & courses	874	-
Miscellaneous	2,227	5,668
Bad debts	5,803	-
Write off old items	(1,609)	-
Fixtures and fittings	135	180
	52,296	60,796
 Governance costs		
Accountancy and legal fees (including independent examination)	2,066	1,933
	142,506	269,002
Total resources expended		
	142,506	269,002
Net income/(expenditure)	166,165	(62,156)

This page does not form part of the statutory financial statements