

**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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for the Year Ended 31 March 2022**

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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 put 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 for 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.

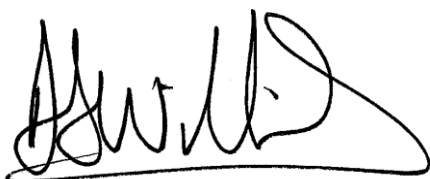
**Independent examiner's statement**

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

The notes form part of these financial statements

**Birmingham Centre For Arts Therapies (Registered number: 05347772)**

**Balance Sheet  
31 March 2022**

	Notes	<b>31.3.22</b> £	31.3.21 £
<b>FIXED ASSETS</b>			
Tangible assets	11	-	404
<b>CURRENT ASSETS</b>			
Debtors	12	<b>26,817</b>	9,947
Cash at bank		<b><u>249,808</u></b>	<u>173,446</u>
		<b>276,625</b>	183,393
<b>CREDITORS</b>			
Amounts falling due within one year	13	<b>(35,796)</b>	(33,130)
<b>NET CURRENT ASSETS</b>		<b><u>240,829</u></b>	<u>150,263</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>240,829</u></b>	<u>150,667</u>
<b>NET ASSETS</b>		<b><u>240,829</u></b>	<u>150,667</u>
<b>FUNDS</b>	16		
Unrestricted funds		<b>52,563</b>	7,452
Restricted funds		<b><u>188,266</u></b>	<u>143,215</u>
<b>TOTAL FUNDS</b>		<b><u>240,829</u></b>	<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
	<b>280,222</b>	<b>247,139</b>

**Birmingham Centre For Arts Therapies**

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

**3. INVESTMENT INCOME**

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

**4. INCOME FROM CHARITABLE ACTIVITIES**

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

	<b>31.3.22</b>	31.3.21
	£	Total activities £
Wages	<b>20,020</b>	<b>16,405</b>
Administration	<b>20,954</b>	<b>23,352</b>
Meetings	<b>323</b>	-
Print and stationery	<b>651</b>	<b>644</b>
Communication	<b>3,773</b>	<b>2,451</b>
Repairs & renewals	<b>511</b>	<b>508</b>
Rent & room hire	<b>14,646</b>	<b>1,467</b>
Travel	<b>523</b>	<b>39</b>
Training & courses	<b>120</b>	<b>874</b>
Miscellaneous	<b>1,311</b>	<b>2,227</b>
Bad debts	-	<b>5,803</b>
Write off old items	-	<b>(1,609)</b>
Depreciation of tangible and heritage assets	-	<b>135</b>
Impairment losses for tangible fixed assets	<u>404</u>	-
	<u><b>63,236</b></u>	<u><b>52,296</b></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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	90,579	184,137	274,716
<b>Charitable activities</b>			
Therapy	16,012	17,610	33,622
Investment income	27	-	27
Other income	<u>306</u>	<u>-</u>	<u>306</u>
<b>Total</b>	<u>106,924</u>	<u>201,747</u>	<u>308,671</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Therapy	54,927	87,579	142,506
<b>NET INCOME</b>	51,997	114,168	166,165
<b>Transfers between funds</b>	<u>(5,463)</u>	<u>5,463</u>	<u>-</u>
<b>Net movement in funds</b>	46,534	119,631	166,165
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	(39,081)	23,583	(15,498)
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>7,453</u>	<u>143,214</u>	<u>150,667</u>

### 11. TANGIBLE FIXED ASSETS

	Office equipment and furniture £
<b>COST</b>	
At 1 April 2021	<b>6,082</b>
Disposals	<b>(6,082)</b>
At 31 March 2022	<u>-</u>
<b>DEPRECIATION</b>	
At 1 April 2021	<b>5,678</b>
Eliminated on disposal	<b>(5,678)</b>
At 31 March 2022	<u>-</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>-</u>
At 31 March 2021	<u>404</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	1,573	1,933
	<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 £
<b>Unrestricted funds</b>				
General fund	7,452	17,015	-	24,467
Schools	-	-	28,096	28,096
	7,452	17,015	28,096	52,563
<b>Restricted funds</b>				
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
<b>TOTAL FUNDS</b>	<b>150,667</b>	<b>90,162</b>	<b>-</b>	<b>240,829</b>

# 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 £
<b>Unrestricted funds</b>			
General fund	75,049	(58,034)	17,015
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	(39,081)	51,996	(5,463)	7,452
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	106,923	(54,927)	51,996
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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.