

**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 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 18<sup>th</sup> 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	<b>31.3.24 Total funds</b>	31.3.23 Total funds as restated £
	Notes	£	£	£	
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>69,937</b>	<b>109,093</b>	<b>179,030</b>	331,523
<b>Charitable activities</b>	4				
Therapy		<b>328,006</b>	<b>78,814</b>	<b>406,820</b>	262,646
Investment income	3	<b>3,809</b>	-	<b>3,809</b>	843
Other income		<b>1,225</b>	-	<b>1,225</b>	1,360
<b>Total</b>		<b><u>402,977</u></b>	<b><u>187,907</u></b>	<b><u>590,884</u></b>	<u>596,372</u>
 <b>EXPENDITURE ON</b>					
Raising funds	5	<b>25,172</b>	-	<b>25,172</b>	18,000
<b>Charitable activities</b>	6				
Therapy		<b><u>391,329</u></b>	<b><u>234,546</u></b>	<b><u>625,875</u></b>	<u>534,650</u>
<b>Total</b>		<b><u>416,501</u></b>	<b><u>234,546</u></b>	<b><u>651,047</u></b>	<u>552,650</u>
 <b>NET INCOME/(EXPENDITURE)</b>		<b>(13,524)</b>	<b>(46,639)</b>	<b>(60,163)</b>	43,722
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>53,461</b>	<b>231,091</b>	<b>284,552</b>	240,829
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u><u>39,937</u></u></b>	<b><u><u>184,452</u></u></b>	<b><u><u>224,389</u></u></b>	<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	<b>31.3.24</b> £	31.3.23 as restated £
<b>FIXED ASSETS</b>			
Tangible assets	13	<b>3,687</b>	1,738
<b>CURRENT ASSETS</b>			
Debtors	14	<b>48,226</b>	45,790
Cash at bank		<b><u>184,783</u></b>	<u>254,282</u>
		<b>233,009</b>	300,072
<b>CREDITORS</b>			
Amounts falling due within one year	15	<b>(12,307)</b>	(17,259)
<b>NET CURRENT ASSETS</b>		<b><u>220,702</u></b>	<u>282,813</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>224,389</u></b>	<u>284,551</u>
<b>NET ASSETS</b>		<b><u>224,389</u></b>	<u>284,551</u>
<b>FUNDS</b>	17		
Unrestricted funds		<b>39,938</b>	53,461
Restricted funds		<b><u>184,451</u></b>	<u>231,090</u>
<b>TOTAL FUNDS</b>		<b><u>224,389</u></b>	<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

- 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 18<sup>th</sup> 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	£	£
<b>Cash flows from operating activities</b>		
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>
<b>Cash flows from investing activities</b>		
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>
<b>Cash flows from financing activities</b>		
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>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>(69,499)</b>	4,474
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b><u>254,282</u></b>	<b><u>249,808</u></b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b><u><u>184,783</u></u></b>	<b><u><u>254,282</u></u></b>

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**

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

**2. ANALYSIS OF CHANGES IN NET FUNDS**

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

The notes form part of these financial statements

## Birmingham Centre For Arts Therapies

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

## 1. ACCOUNTING POLICIES

## Basis of preparing the financial statements

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

## 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.

## 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 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	-
	<u>175,128</u>	<u>327,687</u>

# **Birmingham Centre For Arts Therapies**

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

### **3. INVESTMENT INCOME**

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

### **4. INCOME FROM CHARITABLE ACTIVITIES**

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

### **5. RAISING FUNDS**

#### **Raising donations and legacies**

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

### **6. CHARITABLE ACTIVITIES COSTS**

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

### **7. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Therapy	<u><b>101,855</b></u>	<u><b>1,693</b></u>	<u><b>103,548</b></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
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	63,192	268,331	331,523
<b>Charitable activities</b>			
Therapy	254,781	7,865	262,646
Investment income	843	-	843
Other income	<u>1,360</u>	<u>-</u>	<u>1,360</u>
<b>Total</b>	<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 £
<b>EXPENDITURE ON</b>			
Raising funds	18,000	-	18,000
<b>Charitable activities</b>			
Therapy	<u>301,279</u>	<u>233,371</u>	<u>534,650</u>
<b>Total</b>	<u>319,279</u>	<u>233,371</u>	<u>552,650</u>
 <b>NET INCOME</b>	 897	 42,825	 43,722
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>52,563</u>	<u>188,266</u>	<u>240,829</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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**

	<b>31.3.24</b>	31.3.23 as restated
	£	£
Clients sessional fees	<u><b>48,226</b></u>	<u><b>45,790</b></u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.24</b>	31.3.23 as restated
	£	£
Trade creditors	<b>9,250</b>	14,670
Social security and other taxes	<b>1,499</b>	1,149
Accruals and deferred income	<u><b>1,558</b></u>	<u><b>1,440</b></u>
	<u><b>12,307</b></u>	<u><b>17,259</b></u>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>31.3.24</b>	31.3.23 as restated
	Unrestricted funds £	Restricted funds £
Fixed assets	<b>3,387</b>	<b>300</b>
Current assets	<b>48,858</b>	<b>184,151</b>
Current liabilities	<u><b>(12,307)</b></u>	<u><b>-</b></u>
	<u><b>39,938</b></u>	<u><b>184,451</b></u>
	<u><b>224,389</b></u>	<u><b>284,551</b></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 £
<b>Unrestricted funds</b>			
General fund	38,325	(33,742)	4,583
Schools	15,136	20,219	35,355
	53,461	(13,523)	39,938
<b>Restricted funds</b>			
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
<b>TOTAL FUNDS</b>	<b>284,552</b>	<b>(60,163)</b>	<b>224,389</b>

# 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 £
<b>Unrestricted funds</b>			
General fund	115,279	(149,021)	(33,742)
Schools	287,699	(267,480)	20,219
	402,978	(416,501)	(13,523)
<b>Restricted funds</b>			
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)
<b>TOTAL FUNDS</b>	<b>590,884</b>	<b>(651,047)</b>	<b>(60,163)</b>

# 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 £
<b>Unrestricted funds</b>			
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
<b>Restricted funds</b>			
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
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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.