

**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**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Cash Flow Statement</b>	<b>7</b>
<b>Notes to the Cash Flow Statement</b>	<b>8</b>
<b>Notes to the Financial Statements</b>	<b>9 to 21</b>

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

The notes form part of these financial statements

**Balance Sheet**  
**31 March 2025**

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

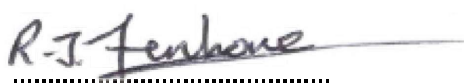
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

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 £
<b>Cash flows from operating activities</b>			
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>
<b>Cash flows from investing activities</b>			
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>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>31,788</u>	<u>(69,499)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>184,783</u>	<u>254,282</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<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**

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

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

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
<b>Net cash</b>			
Cash at bank	<b>184,783</b>	<b>31,788</b>	<b>216,571</b>
	<b>184,783</b>	<b>31,788</b>	<b>216,571</b>
<b>Total</b>	<b>184,783</b>	<b>31,788</b>	<b>216,571</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 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 Joan Mindelshon 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	-
	<b>308,112</b>	<b>175,128</b>

**Birmingham Centre For Arts Therapies**

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

**3. INVESTMENT INCOME**

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

**4. INCOME FROM CHARITABLE ACTIVITIES**

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

**5. RAISING FUNDS**

**Raising donations and legacies**

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

**6. CHARITABLE ACTIVITIES COSTS**

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

**7. SUPPORT COSTS**

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

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

**Management**

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

# 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	69,937	109,093	179,030
<b>Charitable activities</b>			
Therapy	328,006	78,814	406,820
Investment income	3,809	-	3,809
Other income	1,225	-	1,225
<b>Total</b>	<u>402,977</u>	<u>187,907</u>	<u>590,884</u>
<b>EXPENDITURE ON</b>			
Raising funds	25,172	-	25,172
<b>Charitable activities</b>			
Therapy	391,329	234,546	625,875
<b>Total</b>	<u>416,501</u>	<u>234,546</u>	<u>651,047</u>
<b>NET INCOME/(EXPENDITURE)</b>	(13,524)	(46,639)	(60,163)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	53,461	231,091	284,552
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
At 1 April 2024	<b>1,800</b>	<b>3,889</b>	<b>5,689</b>
Additions	<b>440</b>	<b>2,034</b>	<b>2,474</b>
At 31 March 2025	<b>2,240</b>	<b>5,923</b>	<b>8,163</b>
<b>DEPRECIATION</b>			
At 1 April 2024	<b>450</b>	<b>1,552</b>	<b>2,002</b>
Charge for year	<b>560</b>	<b>1,481</b>	<b>2,041</b>
At 31 March 2025	<b>1,010</b>	<b>3,033</b>	<b>4,043</b>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<b>1,230</b>	<b>2,890</b>	<b>4,120</b>
At 31 March 2024	<b>1,350</b>	<b>2,337</b>	<b>3,687</b>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.25</b>	<b>31.3.24</b>
	£	£
Clients sessional fees	<b>43,017</b>	<b>48,226</b>

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

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

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

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

**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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	38,325	(33,742)	4,583
Schools	15,136	20,219	35,355
	<hr/>	<hr/>	<hr/>
	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
	<hr/>	<hr/>	<hr/>
	231,091	(46,640)	184,451
<b>TOTAL FUNDS</b>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	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 £
<b>Unrestricted funds</b>			
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>
<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)	-
	<u>187,906</u>	<u>(234,546)</u>	<u>(46,640)</u>
<b>TOTAL FUNDS</b>	<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.