

YOUTH ARTS AND HEALTH TRUST

England & Wales · Charity number 1170692

Details

Other names YAHT

Status Registered

Legal form CIO

Registered 2016-12-12

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

Contact

Address Yaht
22 Cathedral Yard
Exeter
EX1 1HB

Phone 01392975104

Email info@youthartsandhealth.org

Website www.youthartsandhealth.org

Activities

Objects: THE RELIEF OF SICKNESS AND THE PROTECTION AND PROMOTION OF GOOD HEALTH OF CHILDREN AND YOUNG PEOPLE AGED 5 TO 25 YEARS WHO ARE EXPERIENCING, AT RISK OF, OR RECOVERING FROM MENTAL HEALTH DIFFICULTIES, THROUGH THE PROVISION OF ARTS THERAPIES AND THE PROVISION OF OPPORTUNITIES TO TAKE PART IN CREATIVE ARTS ACTIVITIES.

Activities: The Youth Arts and Health Trust provides arts therapies and arts opportunities for young people experiencing mental health difficulties, or those at risk of. Amongst our activities, we currently run an Arts Therapy service for Anxiety and Depression which is based in Exeter, Devon.

Classification

- **How:** Makes Grants To Individuals, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£135,730	£93,948	-	-
2024-03-31	£94,568	£99,332	-	-
2023-03-31	£83,500	£85,300	-	-
2022-03-31	£90,714	£81,232	-	-
2021-03-31	£75,789	£72,953	-	-

Trustees

Name	Role	Appointed
Dr Paul Lucas Gray	Chair	2016-02-02
Hugh Charles Groves		2020-09-29
RALPH HAYWARD		2017-04-13
Rachel Clara Miller		2024-07-24
Zara Sattar		2025-04-04

YOUTH ARTS AND HEALTH TRUST

England & Wales - Charity number 1170692

Accounts

Progress report for AGM 18th November 2025

Since our last AGM (2/10/24) we have:

- Continued to meet our charitable aims and strive for our further stability and growth. We have been able to prepare for growth in our capacity by welcoming our Operations and Clinical Lead Sami Goulding, made possible by the hard work of the team including Ellie, Pete and the Board in fundraising and sustainability planning. We have moved into new and larger premises at Exeter Library which is more suitable for our wide age range from 5 to 25, with accessible rooms and now our own 1:1 and group rooms as a base for our work. We have been delighted to grow our therapy team and welcome new therapists, expanding our offer of creative therapies.
- We have navigated some challenging clinical and financial times with the reductions to the Adoption Support Fund having a negative impact of some of the most vulnerable young people and families we support. We should feel proud of how we have worked together to reflect on and implement strategies to try and reduce these negative effects as well as advocate for change.
- We continue to grow relationships and partnerships with other voluntary sector, NHS and schools partners, predominately through the Family Minds Partnership and this has been recognised by further commissioned of our Progressions arts therapy programme, now being delivered in it's second iteration in Honiton and Exeter.
- We worked with 74 children and young people providing either one to one arts therapy sessions, a place in an arts therapy group or a place on a therapeutic arts project. This number is slightly lower than last year and is a reflection of how we have worked more intensively with some young people with more complex needs for longer periods (e.g. *By Your Side*), as well as gaps in therapy due to ASF funding pauses and no RAMM photography groups in last year.
- Key projects with CYP this year have been our core arts therapy service, *By Your Side* arts therapy programme for young people more at risk of suicidal thoughts, and our first regular arts activity group the *Young Arts Club* for those aged 8-12 and experiencing difficulties with mental health, social relationships and/or transitions.
- Our fantastic creative therapists continue to work with a diverse group of children and young people and we are offering art, music, drama, dance movement psychotherapy and now play therapy also.
- We have benefited from working with our Fundraising Officer Ellie and together we have brought in new grants including for core funding from the Postcode Lottery as well as some project specific funding and donations for businesses.
- We continue to provide purchased arts therapy through adoption services and local authorities and this is an important part of us reaching more young people as well as meeting our overheads. We wish to strive towards growing and sustaining our earned income streams and are exploring options including offering paid for therapy groups via Devon's Family Hubs triage pathway and also projects through the Prevent team.
- We would like to grow our professional training offerings and have submitted a proposal to Devon to deliver further Anxiety & Me skills sharing and resource training or school staff.
- **Sincere thanks must go to the generosity and skills of our Trustees as well as our development and admin team who make sure all is in order and we are planning for sustainability as well as growth.** We welcomed Zara this year as a new Trustee who brings with her a wealth of experience and insights and has been supporting Laura with social media and youth representation. We would like to thank Matt who stepped down as Trustee after a committed and helpful period in this role.

Our aims for the year ahead include:

- To review our Board targets and continue to strive towards these.
- To continue to raise grant funds for our arts therapy service for those on lower incomes and especially those who are struggling to get the help they need.
- Growing our reach to help more children, young people and families, including a firm presence in East Devon.
- Building sustainable income streams with a broad range of customers as well as continuing to raise grants and donations.
- Developing our evaluation and impact reporting and to explore research options with Exeter University and/or other potential partners.
- Increasing our co-designing of projects with young people and families and to continue offering more groups as well as 1:1 programmes.
- Continuing to build on how we support and develop our staff team, to sustain quality and capacity.
- To continue to explore how we can support the whole family more to further develop positive outcomes.
- To continue to pursue partnership working and relationship building with a view to larger bids for grants and/or to become purchased by local authorities and/or NHS.

YOUTH ARTS & HEALTH TRUST
Charitable Incorporated Organisation
1170692

Annual Report and Financial Statements
for the Year Ending 31 March 2025

Unaudited Accounts

**YOUTH ARTS & HEALTH TRUST
CHARITABLE INCORPORATED ORGANISATION
INFORMATION**

Charity Address:	Exeter YES 22 Cathedral Yard Exeter EX1 1HB
CIO Number	1170692
Trustees	Dr Paul Gray (Chair) Rachel Miller (appointed July 2024) Ralph Hayward Hugh Charles Groves
Registered Office	as above
Independent Examiner	Exeter Community Accounting
Bankers:	Lloyds Bank PO Box 1000 Andover BX1 1LT

INDEPENDENT EXAMINATION REPORT
For the period ended 31st March 2025

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts with accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



27 October 2025

..... Date

Exeter Community Accounting

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

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

	2024/2025			2023/2024	
Income from:	2 Unrestricted	Designated	Restricted	Total	Total
	£		£	£	£
Donations	583		-	583	98
Grants Received	6,850		77,580	84,430	52,408
Charitable Activities	38,777		11,940	50,717	42,062
Total Income	46,210	-	89,520	135,730	94,568
Expenditure on:					
Raising Funds	5,418		-	5,418	8,708
Charitable Activities	40,690		47,840	88,530	90,624
Total Expenditure	46,108	-	47,840	93,948	99,332
Net Income	102		41,680	41,782	(4,764)
Transfers	600	(600)		-	
Net movement of funds	702	-	41,680	42,382	(4,764)
Reconciliation of funds:					
Total of funds brought forward	5,216		21,578	26,794	31,559
Total funds carried forward	5,918	-	63,258	69,176	26,794

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

BALANCE SHEET

as at 31 March 2025

	Note	2024/2025		2023/2024	
		£	£	£	£
FIXED ASSETS					
Tangible			133		267
CURRENT ASSETS					
Cash at bank and in hand		56,535		23,313	
Debtors	7	<u>17,815</u>		<u>9,171</u>	
			74,484		32,751
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	8	5,136		4899	
Current Liabilities		<u>173</u>		<u>1058</u>	
			5,309		5,957
Net Current liabilities/assets			69,176		26,794
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>69,176</u></u>		<u><u>26,794</u></u>
FUNDS OF THE CHARITY					
Unrestricted Funds			5,918		4,616
Designated Fund			-		600
Restricted Funds			63,258		21,578
Total funds			<u><u>69,176</u></u>		<u><u>26,794</u></u>

Signed on behalf of all the trustees

Print Name

Date

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 March 2025

Accounting Policies Statement of Compliance The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going Concern The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Resources Expended All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable Activities Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support Costs Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Tangible Fixed Assets Individual fixed assets are initially recorded at cost. Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful economic life of that asset as follows:
Fixtures & Fittings 25% pa straight line

Trade debtors Trade debtors are amounts due from customers for services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade Creditors Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date.

Funds Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.
Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Cash and Cash Equivalent Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value

Depreciation

Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful life of that asset as follows:

Fixtures and fittings 25% straight line

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 2025

Note 2	2024/2025		2023/2024	
	Unrestricted Funds	Restricted Funds	Total	Total
Income				
Grants Received	6,850	77,580	84,430	52,408
Donations	583		583	98
Sales	38,777	11,940	50,717	42,062
Total Income	46,210	89,520	135,730	94,568
Expenditure				
Arts Therapists	20,938	14,158	35,096	47,878
Art Materials	243	193	436	1,208
Travel & Subsistence	627	150	777	924
Financial Administration	4,022	-	4,022	3,251
Project Administration	340	4,888	5,228	7,770
Project Management	1,280	8,781	10,061	14,383
Charity management	6,651	11,340	17,991	11,850
Employer Pension Costs	664	-	664	840
Supervision	788	979	1,766	1,094
Fundraising	5,418	-	5,418	-
Organisational & Admin costs	324	794	1,117	601
Staff training	75	2,044	2,119	973
Advertising & Publicity	202		202	298
Printing Postage & Stationery	278	25	303	142
Computer costs	1,037	561	1,598	581
Rent/Lease on Building	1,274	3,929	5,202	6,304
Insurance	533	-	533	501
Professional services (HR)	683	-	683	-
Accountancy Services	600	-	600	600
Depreciation	133	-	133	133
Total Expenditure	46,108	47,840	93,948	99,332
Surplus/Deficit for the year	102	41,680	41,782	(4,764)

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS cont.d**Year ended 31 March 2025****3 Independent examination fees** **2024/2025** **2023/24**

Fees payable to the independent examiner for:

Independent examination of the financial statements

Other accountancy services

100	100
500	500
<u>600</u>	<u>600</u>

4 Staff Numbers

Charitable activities

Governance

Administration

1.3	0.7
0	0
0.1	0.1
<u>1.4</u>	<u>0.8</u>

No employees received employee benefits for the reporting period of more than £60,000

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible Fixed Assets

	Fixtures & Fittings
Cost	£
As at 1 April 2024	710
As at 31st March 2025	<u>710</u>
	<u>710</u>
Depreciation	
As at 1 April 2024	532
Charge for the period	<u>133</u>
As at 31st March 2025	665
Net Book Value	
As at 31st March 2025	<u><u>133</u></u>

7 Debtors **2024/2025** **2023/24**

	£	£
Trade Debtors	17,815	9,171
	<u>17,815</u>	<u>9,171</u>

8 Creditors

Amounts falling due within one year

Trade creditors

Pension Liabilities

Tax and NI

Accruals

	£	£
5,136	4,899	
109	109	
64	349	
-	600	
<u>5,309</u>	<u>5,358</u>	

YOUTH ARTS & HEALTH TRUST**NOTES TO THE FINANCIAL STATEMENTS cont.d****Year Ended 31 March 2025**

9 Restricted Funds	Balance at end of period 31/3/2024	Incoming resources	Resources Expended	Transfers	Balance at end of period 31/3/2025
Designated Fund	600	-	-	(600)	-
Children in Need	10,437	14,885	(13,724)		11,598
ICB	3,333	-	(3,333)		-
Like Minds Project	6,807	-	(4,453)		2,354
SW Community Benefit Fund	740	-	(414)		326
Self Heal	262	-	(262)		-
Devon County Council	-	8,240	(6,921)		1,319
Awards for All	-	19,950	(5,377)		14,573
Arts together Group	-	12,005	(879)		11,126
CLASP	-	10,000	(6,800)		3,200
Operation Manager	-	14,000	(2,285)		11,715
Progressions	-	10,440	(3,393)		7,047
	<u>22,179</u>	<u>89,520</u>	<u>(47,840)</u>		<u>63,258</u>

10 Description of Restricted Funds 2024-2025

A4A Lottery/BYS	By Your Side - Work around suicide prevention
Arts Together Group	Arts Together Group - Arts therapy Group Work
CLASP	CLASP - Work around suicide prevention
Children in Need	Children in Need - Core funding
DCC/SHA Grant	Arts therapy sessions waiting list
ICB (deleted)	ICB - schools based therapeutic interventions
Like Minds Project	Like Minds - 3rd sector mental health organisation network
Ops Manager	Ops Manager - Fundraising towards an operations manager post
Progressions	Progressions - schools based therapeutic work
SW Community Benefit Fund	South West Community Benefit Fund - Art materials

11 Trustees Remuneration & Benefits

During the year no trustees received any remuneration, or travel expenses (2024 - £0)

There were no related party transactions with trustees in the year

YOUTH ARTS AND HEALTH TRUST

England & Wales - Charity number 1170692

Accounts

Progress report for AGM 2nd October 2024

Since our last AGM (18/7/23) we have:

- Continued to meet our charitable aims and strive for our further stability and growth. We have settled well into our new premises and continue to offer a range of arts therapies and activities throughout the week.
 - We worked with 112 children and young people providing either one to one arts therapy sessions or a place on a therapeutic arts project.
 - Key projects with CYP this year have been our core arts therapy service, *Dartmoor Frame of Mind* photography skills project with the RAMM, and some pilot arts activities in Cranbrook.
 - Our fantastic creative therapists continue to work with a diverse group of children and young people and we are offering art, music, drama and dance movement psychotherapy.
 - We are exploring how we might work closer with family members either with planned involvement in our programmes to improve family insights and dialogue or through thoughtful signposting to partner organisations (e.g. through the Family Minds Partnership which we are now a central part of).
 - We have benefited from working with our new Fundraising Officer Ellie and together we have brought in new grants including for core funding from Children in Need for a 3 year period to help with core costs and to give us more ability to focus on growth.
 - Following funding from the DCF CLASP fund to focus on suicide prevention we have piloted offering a more bespoke and extended programme to CYP for a risk of significant self harm or suicide. This learning has now led to further funding from the Lottery and we will be launching a new programme *By Your Side*: an extended arts therapy service for young people more at risk from January 25. This will involve individual sessions, with family involvement if appropriate, leading to group sessions for young people.
 - We continue to provide purchased arts therapy through adoption services and local authorities and this is an important part of us reaching more young people as well as meeting our overheads.
 - Our improvements to our electronic systems are improving and we have soon to introducing appropriate software for recording and managing safeguarding concerns.
 - We have begun to raise funds for an Operations Manager post and this will remain a focus over the next 12 months as a priority to enable us to grow and increase our reach.
 - We have continued to grow the Like Minds network with further funding from Devon Community Foundation, working with other VCSE organisations in Devon to provide CPD and networking opportunities for staff who provide therapy or counselling for CYP (www.likemindsdevon.org).
 - We have reviewed our evaluation measures and are now trialling using the Goal Based Outcome measure, alongside the CORE YP for all clients.
- Sincere thanks must go to the generosity and skills of our Trustees as well as our development and admin team who make sure all is in order and we are planning for sustainability as well as growth.

- We have thanked Roisin for her support as a Trustee as she stepped away this year and have also welcoming Rachel as a new Trustee who brings with her a wealth of experience and insights.

Aims for the year ahead:

- To review our Board targets and continue to strive towards these.
- To continue to raise grant funds for our arts therapy service for those on lower incomes and especially those who are struggling to get the help they need.
- To continue to fundraise for the role of an Operations Manager, or similar post, to secure much needed capacity in the team.
- To continue to support and invest in staff to sustain the quality and capacity of our services.
- To explore how we can become more young person-led and have better representation from CYP and families in our service design (this forms part of our funded *By Your Side* project).
- To continue to explore how we can support the whole family more to further develop positive outcomes.
- To continue to pursue partnership working and relationship building with a view to larger bids for grants and/or to become purchased by local authorities and/or NHS.
- To broaden our range of customers when trading to secure this financial income stream.
- To review our newly chosen evaluation methods and improve our impact reporting and the communication of this.

YOUTH ARTS & HEALTH TRUST
Charitable Incorporated Organisation
1170692

Annual Report and Financial Statements
for the Year Ending 31 March 2024

Unaudited Accounts

**YOUTH ARTS & HEALTH TRUST
CHARITABLE INCORPORATED ORGANISATION
INFORMATION**

Charity Address:	Exeter Phoenix Gandy Street Exeter EX4 3LS
CIO Number	1170692
Trustees	Dr Paul Gray (Chair) Vikram Mohan Ralph Hayward Sue Shaw Roisin McCay-Hines Hugh Charles Groves Matthew Owen Daniel
Registered Office	as above
Independent Examiner	Exeter Community Accounting
Bankers:	Lloyds Bank PO Box 1000 Andover BX1 1LT

INDEPENDENT EXAMINATION REPORT
For the period ended 31st March 2024

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts with accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



3 August 2024

..... Date

Exeter Community Accounting

YOUTH ARTS AND HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

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

	2023/2024			2022/2023	
Income from:	2 Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
Donations	98	-	-	98	2,053
Grants Received	-	-	52,408	52,408	39,355
Charitable Activities	42,062	-	-	42,062	42,147
Total Income	42,160	-	52,408	94,568	83,555
Expenditure on:					
Raising Funds	8,708	-	-	8,708	4,508
Charitable Activities	34,467	12,090	44,067	90,624	80,885
Total Expenditure	43,175	12,090	44,067	99,332	85,393
Net Income	(1,015)	(12,090)	8,341	(4,764)	(1,838)
Transfers	6		(6)	-	
Net movement of funds	(1,009)	(12,090)	8,335	(4,764)	(1,838)
Reconciliation of funds:					
Total of funds brought forward	5,625	12,690	13,244	31,559	33,397
Total funds carried forward	4,616	600	21,578	26,794	31,559

YOUTH ARTS AND HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

BALANCE SHEET

as at 31 March 2024

	Note	2023/2024		2022/2023	
		£	£	£	£
FIXED ASSETS					
Tangible		267			399
CURRENT ASSETS					
Cash at bank and in hand		23,313		24,833	
Debtors	7	<u>9,171</u>		<u>10,075</u>	
			32,751		35,307
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	8	4,899		3,207	
Current Liabilities		<u>1,058</u>		<u>541</u>	
			5,957		3,748
Net Current liabilities/assets			26,794		31,559
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>26,794</u>		<u>31,559</u>
FUNDS OF THE CHARITY					
Unrestricted Funds		4,616		5,625	
Designated Fund		600		12,690	
Restricted Funds		21,578		13,244	
Total funds			<u>26,794</u>		<u>31,559</u>

Signed on behalf of all the trustees

Print Name

Date

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 March 2024

Accounting Policies Statement of Compliance The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going Concern The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Resources Expended All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable Activities Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support Costs Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Tangible Fixed Assets Individual fixed assets are initially recorded at cost. Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful economic life of that asset as follows:
Fixtures & Fittings 25% pa straight line

Trade debtors Trade debtors are amounts due from customers for services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade Creditors Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date.

Funds Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.
Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Cash and Cash Equivalent Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value

Depreciation

Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful life of that asset as follows:

Fixtures and fittings 25% straight line

YOUTH ARTS HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS**Year ended 31st March 2024**

Note 2	2023/2024			2022/2023	
	Unrestricted Funds	Designated fund	Restricted Funds	Total	Total
Income					
Grants Received	-	-	52,408	52,408	39,355
Donations	98	-	-	98	2,053
Other Sales	42,062	-	-	42,062	42,147
Total Income	42,160	-	52,408	94,568	83,555
Expenditure					
Arts Therapists	22,808	12,090	12,980	47,878	32,610
Art Materials	863	-	346	1,208	1,932
Travel & Subsistence	662	-	262	924	119
Financial Administration	3,251	-	-	3,251	3,979
Project Administration	-	-	7,770	7,770	3,644
Project Management	217	-	14,166	14,383	23,940
Charity management	6,774	-	5,076	11,850	5,860
Employer Pension Costs	840	-	-	840	560
Supervision	869	-	225	1,094	2,663
Organisational & Admin costs	601	-	-	601	829
Staff training	250	-	723	973	2,360
Advertising & Publicity	91	-	207	298	120
Printing Postage & Stationery	121	-	21	142	403
Computer costs	556	-	25	581	889
Rent/Lease on Building	4,039	-	2,265	6,304	2,157
Insurance	501	-	-	501	543
Professional services (HR)	-	-	-	-	1,554
Accountancy Services	600	-	-	600	1,100
Depreciation	133	-	-	133	133
Total Expenditure	43,175	12,090	44,067	99,332	85,393
Surplus/Deficit for the year	(1,015)	(12,090)	8,341	(4,764)	(1,838)

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS cont.d

Year ended 31 March 2024

3 Independent examination fees

2023/24 2022/23

Fees payable to the independent examiner for:

Independent examination of the financial statements

100 100

Other accountancy services

500 500

600 600

4 Staff Numbers

Charitable activities

0.7 0.7

Governance

0 0

Administration

0.1 0.1

0.8 0.8

No employees received employee benefits for the reporting period of more than £60,000

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible Fixed Assets

Fixtures & Fittings

Cost

£

As at 1 April 2023

710

As at 31st March 2024

710

710

Depreciation

As at 1 April 2023

399

Charge for the period

133

As at 31st March 2024

532

Net Book Value

As at 31st March 2024

267

YOUTH ARTS & HEALTH TRUST

NOTES TO THE FINANCIAL STATEMENTS cont.d

Year Ended 31 March 2024

7 Debtors	2023/24	2022/23
	£	£
Trade Debtors	9,171	10,074
	<u>9,171</u>	<u>10,074</u>

8 Creditors	£	£
Amounts falling due within one year		
Trade creditors	4,899	3,207
Pension Liabilities	109	119
Tax and NI	349	422
Accruals	600	-
	<u>5,957</u>	<u>3,749</u>

9 Trustees Remuneration & Benefits

During the year no trustees received any remuneration, or travel expenses (2022 - £0)

There were no related party transactions with trustees in the year

YOUTH ARTS AND HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 2024

Income & Expenditure by Fund

	Unrestricted Funds	Designated Fund	Restricted Funds											Total	
				Children In Need	Cranbrook Art Group	DCF Core	DCF Feel Good Grant R2	DYS Space 2	Enterprise Development Fund	ICB	Like Minds Project	Parenting Group (Awards for All)	SW Community benefit Fund	Self Heal	
Income															
Donations	98	-	-	-	-	-	-	-	-	-	-	-	-	-	98
Grants	-	-	14,885	3,000	10,000	-	-	-	-	3,333	12,570	-	740	7,880	52,408
Sales	42,062	-	-	-	-	-	-	-	-	-	-	-	-	-	42,062
Total Income	42,160	-	14,885	3,000	10,000	-	-	-	-	3,333	12,570	-	740	7,880	94,568
Expenditure on															
Raising Funds	8,708	-	-	-	-	-	-	-	-	-	-	-	-	-	8,708
Charitable Activities	34,467	12,090	7,590	3,000	10,000	600	558	388	-	8,719	5,394	-	7,818	90,624	
Total Expenditure	43,175	12,090	7,590	3,000	10,000	600	558	388	-	8,719	5,394	-	7,818	99,332	
Surplus/Deficit for the year	(1,015)	(12,090)	7,295	-	-	(600)	(558)	(388)	3,333	3,851	(5,394)	740	62	(4,764)	
Balance b/f 01.04.2023	5,625	12,690	3,142	-	-	586	580	388	-	2,956	5,392	-	200	31,559	
Transfers	6					14	(22)				2			-	
Balance c/f 31.3.2024	4,616	600	10,437	-	-	-	-	-	3,333	6,807	-	740	262	26,794	

Progress report for AGM 2nd October 2024

Since our last AGM (18/7/23) we have:

- Continued to meet our charitable aims and strive for our further stability and growth. We have settled well into our new premises and continue to offer a range of arts therapies and activities throughout the week.
 - We worked with 112 children and young people providing either one to one arts therapy sessions or a place on a therapeutic arts project.
 - Key projects with CYP this year have been our core arts therapy service, *Dartmoor Frame of Mind* photography skills project with the RAMM, and some pilot arts activities in Cranbrook.
 - Our fantastic creative therapists continue to work with a diverse group of children and young people and we are offering art, music, drama and dance movement psychotherapy.
 - We are exploring how we might work closer with family members either with planned involvement in our programmes to improve family insights and dialogue or through thoughtful signposting to partner organisations (e.g. through the Family Minds Partnership which we are now a central part of).
 - We have benefited from working with our new Fundraising Officer Ellie and together we have brought in new grants including for core funding from Children in Need for a 3 year period to help with core costs and to give us more ability to focus on growth.
 - Following funding from the DCF CLASP fund to focus on suicide prevention we have piloted offering a more bespoke and extended programme to CYP for a risk of significant self harm or suicide. This learning has now led to further funding from the Lottery and we will be launching a new programme *By Your Side*: an extended arts therapy service for young people more at risk from January 25. This will involve individual sessions, with family involvement if appropriate, leading to group sessions for young people.
 - We continue to provide purchased arts therapy through adoption services and local authorities and this is an important part of us reaching more young people as well as meeting our overheads.
 - Our improvements to our electronic systems are improving and we have soon to introducing appropriate software for recording and managing safeguarding concerns.
 - We have begun to raise funds for an Operations Manager post and this will remain a focus over the next 12 months as a priority to enable us to grow and increase our reach.
 - We have continued to grow the Like Minds network with further funding from Devon Community Foundation, working with other VCSE organisations in Devon to provide CPD and networking opportunities for staff who provide therapy or counselling for CYP (www.likemindsdevon.org).
 - We have reviewed our evaluation measures and are now trialling using the Goal Based Outcome measure, alongside the CORE YP for all clients.
- Sincere thanks must go to the generosity and skills of our Trustees as well as our development and admin team who make sure all is in order and we are planning for sustainability as well as growth.

- We have thanked Roisin for her support as a Trustee as she stepped away this year and have also welcoming Rachel as a new Trustee who brings with her a wealth of experience and insights.

Aims for the year ahead:

- To review our Board targets and continue to strive towards these.
- To continue to raise grant funds for our arts therapy service for those on lower incomes and especially those who are struggling to get the help they need.
- To continue to fundraise for the role of an Operations Manager, or similar post, to secure much needed capacity in the team.
- To continue to support and invest in staff to sustain the quality and capacity of our services.
- To explore how we can become more young person-led and have better representation from CYP and families in our service design (this forms part of our funded *By Your Side* project).
- To continue to explore how we can support the whole family more to further develop positive outcomes.
- To continue to pursue partnership working and relationship building with a view to larger bids for grants and/or to become purchased by local authorities and/or NHS.
- To broaden our range of customers when trading to secure this financial income stream.
- To review our newly chosen evaluation methods and improve our impact reporting and the communication of this.

YOUTH ARTS AND HEALTH TRUST

England & Wales - Charity number 1170692

Accounts

Trustees' Annual Report for the period

From 1 April 2022

To 31st March 2023

Charity name: Youth Arts & Health Trust

Charity registration number: 1170692

Objectives and Activities:

The Objects of the Youth Arts and Health Trust (YAHT) are: The relief of sickness and the protection and promotion of good health of children and young people aged 5 to 25 years who are experiencing, at risk of, or recovering from mental health difficulties, through the provision of arts therapies and the provision of opportunities to take part in creative arts activities.

Our vision is that every child and young person has the opportunity to live a healthy, happy and fulfilling life.

Our mission is to provide high quality arts therapies and creative arts activities so children, young people and their families can develop their skills, confidence and resilience.

We aim to increase opportunities for those who are most in need, and in particular (but not exclusively) for children, young people and families experiencing disadvantage due to mental health difficulties.

Our main activities and achievements this year:

Our main activity continues as an Arts Therapy Service for children and young people and we have expanded our team of qualified and registered therapists to include Music Therapy and Dance Movement Psychotherapy. We have also had new Drama and Art Therapists join our team.

We remain child/young person centred and this, together with feedback from our communities, has also guided us to reflect on how we can contribute to whole family health in order to meet our charitable objectives. We have piloted our first parent support groups this year and are looking forward to evaluating and considering how we may continue to focus on the health children in the context of families going forward.

We have been pleased to be continuing to reach children and young people through post-adoption services and also with an increasing number of schools and local authorities. This ability to trade also continues to aid our financial stability as we are less dependent on grants to meet our fixed costs and are able to keep grant funded places for families on the lowest incomes.

A focus for the year recently completed has been on how we can also work with other charities and local VSCE sector organisations who work with children and young people to improve partnership working, address local needs and strengthen our collective workforce. This has led to the establishment of the Like Minds Network which has brought local leaders, practitioners and community members together for continuous professional development workshops and to consider how we can better work together.

We have continued to see increases in the number of enquiries and referrals received over the last year, noting an increase in younger referrals and also in the complexity of cases. This has led us to reflect on how we can practically and sustainably extend our reach and into more rural parts of Devon and we intend to focus on this in the coming years.

We have provided arts and health activities, including mindful photography workshops for young people experiencing, or at risk of mental health difficulties, working closely with the local museum to also increase access to cultural activities.

We are looking forward to continuing to strive to ensure our charity is sustainable through both grant funded service offers for those on lower incomes as well as offering purchasable interventions. We hope our closer partnership working in other parts of our county will offer opportunity to consult with our communities and consider an expansion in the coming years.

Our strategy going forward:

As a Board, we continue to work closely with our senior management and operational staff and work towards the aims as outlined on our 5 year plan. Our body of evidence continues to grow and we review this regularly. As outlined above we are pleased we are becoming more financially stable and able to grow. Feedback from beneficiaries remains positive and highlights the excellent work our professional arts therapists do, as well as the resilience of the children and young people we work with.

Financial Review:

Please see the attached statement of accounts for the period in question. We are continuing to work towards increasing our reserves in the year ahead.

Structure, Governance and Management:

This year our Board and senior leadership has remained stable and we have benefited from our newer Board members from last year establishing their roles in the group and adding significant support to our financial planning and monitoring. We have also successfully implemented our electronic records systems which is offering more secure storage and an effective method for quality assurance of our work.

Reference and Administrative details:

Charity name: Youth Arts & Health Trust

Other name the charity uses: YAHT

Registered charity number: 1170692

Charity's principal addresses Our registered address is: Exeter Phoenix, Gandy Street, EXETER, EX4 3LS

We main operating address for our arts therapy service during this year: YES Centre, 39 George Street, EXETER, EX1 1DA

Declarations: The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees Signature(s) Full name(s) Dr Paul Lucas Gray
Position (eg Secretary, Chair, etc) Board Chair Date xx/xx/xx

YOUTH ARTS & HEALTH TRUST
Charitable Incorporated Organisation
1170692

Annual Report and Financial Statements
for the Year Ending 31 March 2023

Unaudited Accounts

**YOUTH ARTS & HEALTH TRUST
CHARITABLE INCORPORATED ORGANISATION
INFORMATION**

Charity Address:	Exeter Phoenix Gandy Street Exeter EX4 3LS
CIO Number	1170692
Trustees	Dr Paul Gray (Chair) Vikram Mohan Ralph Hayward Sue Shaw Roisin McCay-Hines Hugh Charles Groves Matthew Owen Daniel
Registered Office	as above
Independent Examiner	Exeter Community Accounting
Bankers:	Lloyds Bank PO Box 1000 Andover BX1 1LT

INDEPENDENT EXAMINATION REPORT
For the period ended 31st March 2023

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts with accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, of the accounts to be reached.



05-Oct-23

..... Date

Exeter Community Accounting

YOUTH ARTS AND HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

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

	2022/2023			2021/2022	
Income from:	2 Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
Donations	2,053	-	-	2,053	286
Grants Received	-	-	39,355	39,355	64,208
Charitable Activities	29,457	12,690	-	42,147	26,220
Total Income	31,510	12,690	39,355	83,555	90,714
Expenditure on:					
Charitable Activities	25,857	-	17,233	43,090	40,844
Governance	2,654	-	-	2,654	1,178
Staff & Operational Costs	8,213	-	31,436	39,649	39,210
Total Expenditure	36,724	-	48,669	85,393	81,232
Net Income	(5,214)	12,690	(9,314)	(1,838)	9,482
Transfers	459	-	(459)	-	
Net movement of funds	(4,755)	12,690	(9,773)	(1,838)	9,482
Reconciliation of funds:					
Total of funds brought forward	10,380	-	23,017	33,397	23,915
Total funds carried forward	5,625	12,690	13,244	31,559	33,397

YOUTH ARTS AND HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

BALANCE SHEET

as at 31 March 2023

	Note	2022/2023		2021/2022	
		£	£	£	£
FIXED ASSETS					
Tangible		399			532
CURRENT ASSETS					
Cash at bank and in hand		24,833		38,279	
Debtors	7	<u>10,075</u>		<u>1,224</u>	
			35,307		40,035
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	8	3,207			
Current Liabilities		541			
			<u>3,748</u>	6,638	<u>6,638</u>
Net Current liabilities/assets			31,559		33,397
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>31,559</u>		<u>33,397</u>
FUNDS OF THE CHARITY					
Unrestricted Funds		5,625		10,380	
Designated Fund		12,690		-	
Restricted Funds		13,244		23,017	
Total funds			<u>31,559</u>		<u>33,397</u>

Signed on behalf of all the trustees

Print Name

Date

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 March 2023

Accounting Policies Statement of Compliance The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going Concern The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Resources Expended All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable Activities Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support Costs Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Tangible Fixed Assets Individual fixed assets are initially recorded at cost. Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful economic life of that asset as follows:
Fixtures & Fittings 25% pa straight line

Trade debtors Trade debtors are amounts due from customers for services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade Creditors Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date.

Funds Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Cash and Cash Equivalent Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value

Depreciation

Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful life of that asset as follows:

Fixtures and fittings 25% straight line

YOUTH ARTS HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS**Year ended 31st March 2023**

Note 2	2022/2023			2021/2022	
	Unrestricted Funds	Designated fund	Restricted Funds	Total	Total
Income					
Grants Received	-	-	39,355	39,355	64,208
Donations	2,053	-	-	2,053	286
Other Sales	29,457	12,690	-	42,147	26,220
Total Income	31,510	12,690	39,355	83,555	90,714
Expenditure					
Arts Therapists	20,130	-	12,480	32,610	35,022
Art Materials	54	-	1,878	1,932	517
Travel & Subsistence	119	-	-	119	196
Financial Administration	3,929	-	50	3,979	4,404
Project Administration	510	-	3,134	3,644	2,023
Project Management	360	-	23,580	23,940	24,132
Charity management	5,560	-	300	5,860	1,500
Employer Pension Costs	560	-	-	560	-
Supervision	143	-	2,520	2,663	-
Organisational & Admin costs	792	-	36	829	1,062
Staff training	-	-	2,360	2,360	1,100
Advertising & Publicity	65	-	55	120	5,565
Printing Postage & Stationery	277	-	126	403	1,415
Computer costs	538	-	350	889	268
Rent/Lease on Building	357	-	1,800	2,157	2,140
Insurance	543	-	-	543	533
Professional services (HR)	1,554	-	-	1,554	678
Accountancy Services	1,100	-	-	1,100	500
Depreciation	133	-	-	133	177
Total Expenditure	36,724	-	48,669	85,393	81,232
Surplus/Deficit for the year	(5,214)	12,690	(9,314)	(1,838)	9,482

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS cont.d

Year ended 31 March 2023

3 Independent examination fees **2022/23** **2021/22**

Fees payable to the independent examiner for:

Independent examination of the financial statements

Other accountancy services

100	100
500	400
<u>600</u>	<u>500</u>

4 Staff Numbers

Charitable activities

Governance

Administration

0.7	0.7
0	0
0.1	0.1
<u>0.8</u>	<u>0.8</u>

No employees received employee benefits for the reporting period of more than £60,000

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible Fixed Assets

	Fixtures & Fittings
Cost	£
As at 1 April 2022	710
As at 31st March 2023	<u>710</u>
	<u>710</u>
Depreciation	
As at 1 April 2022	532
Charge for the period	<u>133</u>
As at 31st March 2023	665
Net Book Value	
As at 31st March 2023	<u><u>399</u></u>

YOUTH ARTS & HEALTH TRUST

NOTES TO THE FINANCIAL STATEMENTS cont.d

Year Ended 31 March 2023

7 Debtors	2022/23	2021/22
	£	£
Trade Debtors	10,074	1,223
	<u>10,074</u>	<u>1,223</u>

8 Creditors	£	£
Amounts falling due within one year		
Trade creditors		5,829
Pension Liabilities	3,207	
Tax and NI	119	809
Other Creditors	422	-
	<u>3,749</u>	<u>6,638</u>

9 Trustees Remuneration & Benefits

During the year no trustees received any remuneration, or travel expenses (2022 - £0)

There were no related party transactions with trustees in the year

YOUTH ARTS AND HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 2023

Income & Expenditure by Fund

	Unrestricted Funds	Designated Fund	Restricted Funds											Total	
				Awards for All	Children In Need	Community Grants	DCF Feel Good Grant R2	DYS Space 2	Enterprise Development Fund	Feel Good Grant	Like Minds Project	Parenting Group (Awards for All)	SW Foundation	Self Heal	
Income															
Donations	2,053	-	-	-	-	-	-	-	-	-	-	-	-	-	2,053
Grants	-	-	-	10,490	795	7,496	1,315	9,300	-	-	9,759	-	-	200	39,355
Sales	29,457	12,690	-	-	-	-	-	-	-	-	-	-	-	-	42,147
Total Income	31,510	12,690	-	10,490	795	7,496	1,315	9,300	-	-	9,759	-	-	200	83,555
Expenditure															
Charitable Activities	25,857	-	536	7,478	1,010	5,689	-	450	140	30	1,056	-	-	843	43,090
Governance	2,654	-	-	-	-	-	-	-	-	-	-	-	-	-	2,654
Staff costs	5,620	-	-	2,250	1,320	1,050	735	11,565	-	8,933	3,270	-	-	-	34,744
Operational costs	2,593	-	280	520	83	171	-	206	-	12	40	1,000	-	-	4,905
Total Expenditure	36,724	-	816	10,248	2,413	6,910	735	12,222	140	8,975	4,366	1,000	-	843	85,393
Surplus/Deficit for the year	(5,214)	12,690	(816)	242	(1,618)	586	580	(2,922)	(140)	(8,975)	5,393	(1,000)	(643)	(1,838)	
Balance b/f 01.04.2022	10,380	-	830	2,900	2,078	-	-	3,310	125	11,931	-	1,000	843	33,397	
Transfers	459	-	(14)	-	-	(460)	-	-	15	-	-	-	-	-	-
Balance c/f 31.3.2023	5,625	12,690	-	3,142	-	586	580	388	-	2,956	5,393	-	200	31,559	

YOUTH ARTS & HEALTH TRUST
Charitable Incorporated Organisation
1170692

Annual Report and Financial Statements
for the Year Ending 31 March 2023

Unaudited Accounts

**YOUTH ARTS & HEALTH TRUST
CHARITABLE INCORPORATED ORGANISATION
INFORMATION**

Charity Address:	Exeter Phoenix Gandy Street Exeter EX4 3LS
CIO Number	1170692
Trustees	Dr Paul Gray (Chair) Vikram Mohan Ralph Hayward Sue Shaw Roisin McCay-Hines Hugh Charles Groves Matthew Owen Daniel
Registered Office	as above
Independent Examiner	Exeter Community Accounting
Bankers:	Lloyds Bank PO Box 1000 Andover BX1 1LT

INDEPENDENT EXAMINATION REPORT
For the period ended 31st March 2023

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts with accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, of the accounts to be reached.



05-Oct-23

..... Date

Exeter Community Accounting

YOUTH ARTS AND HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

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

	2022/2023			2021/2022	
Income from:	2 Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
Donations	2,053	-	-	2,053	286
Grants Received	-	-	39,355	39,355	64,208
Charitable Activities	29,457	12,690	-	42,147	26,220
Total Income	31,510	12,690	39,355	83,555	90,714
Expenditure on:					
Charitable Activities	25,857	-	17,233	43,090	40,844
Governance	2,654	-	-	2,654	1,178
Staff & Operational Costs	8,213	-	31,436	39,649	39,210
Total Expenditure	36,724	-	48,669	85,393	81,232
Net Income	(5,214)	12,690	(9,314)	(1,838)	9,482
Transfers	459	-	(459)	-	
Net movement of funds	(4,755)	12,690	(9,773)	(1,838)	9,482
Reconciliation of funds:					
Total of funds brought forward	10,380	-	23,017	33,397	23,915
Total funds carried forward	5,625	12,690	13,244	31,559	33,397

YOUTH ARTS AND HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

BALANCE SHEET

as at 31 March 2023

	Note	2022/2023		2021/2022	
		£	£	£	£
FIXED ASSETS					
Tangible		399			532
CURRENT ASSETS					
Cash at bank and in hand		24,833		38,279	
Debtors	7	<u>10,075</u>		<u>1,224</u>	
			35,307		40,035
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	8	3,207			
Current Liabilities		541			
			<u>3,748</u>	6,638	<u>6,638</u>
Net Current liabilities/assets			31,559		33,397
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>31,559</u>		<u>33,397</u>
FUNDS OF THE CHARITY					
Unrestricted Funds		5,625		10,380	
Designated Fund		12,690		-	
Restricted Funds		13,244		23,017	
Total funds			<u>31,559</u>		<u>33,397</u>

Signed on behalf of all the trustees

Print Name

Date

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 March 2023

Accounting Policies Statement of Compliance The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going Concern The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Resources Expended All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable Activities Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support Costs Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Tangible Fixed Assets Individual fixed assets are initially recorded at cost. Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful economic life of that asset as follows:
Fixtures & Fittings 25% pa straight line

Trade debtors Trade debtors are amounts due from customers for services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade Creditors Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date.

Funds Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Cash and Cash Equivalent Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value

Depreciation

Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful life of that asset as follows:

Fixtures and fittings 25% straight line

YOUTH ARTS HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS**Year ended 31st March 2023**

Note 2	2022/2023			2021/2022	
	Unrestricted Funds	Designated fund	Restricted Funds	Total	Total
Income					
Grants Received	-	-	39,355	39,355	64,208
Donations	2,053	-	-	2,053	286
Other Sales	29,457	12,690	-	42,147	26,220
Total Income	31,510	12,690	39,355	83,555	90,714
Expenditure					
Arts Therapists	20,130	-	12,480	32,610	35,022
Art Materials	54	-	1,878	1,932	517
Travel & Subsistence	119	-	-	119	196
Financial Administration	3,929	-	50	3,979	4,404
Project Administration	510	-	3,134	3,644	2,023
Project Management	360	-	23,580	23,940	24,132
Charity management	5,560	-	300	5,860	1,500
Employer Pension Costs	560	-	-	560	-
Supervision	143	-	2,520	2,663	-
Organisational & Admin costs	792	-	36	829	1,062
Staff training	-	-	2,360	2,360	1,100
Advertising & Publicity	65	-	55	120	5,565
Printing Postage & Stationery	277	-	126	403	1,415
Computer costs	538	-	350	889	268
Rent/Lease on Building	357	-	1,800	2,157	2,140
Insurance	543	-	-	543	533
Professional services (HR)	1,554	-	-	1,554	678
Accountancy Services	1,100	-	-	1,100	500
Depreciation	133	-	-	133	177
Total Expenditure	36,724	-	48,669	85,393	81,232
Surplus/Deficit for the year	(5,214)	12,690	(9,314)	(1,838)	9,482

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS cont.d

Year ended 31 March 2023

3 Independent examination fees **2022/23** **2021/22**

Fees payable to the independent examiner for:

Independent examination of the financial statements

100 100

Other accountancy services

500 400

600 500

4 Staff Numbers

Charitable activities

0.7 0.7

Governance

0 0

Administration

0.1 0.1

0.8 0.8

No employees received employee benefits for the reporting period of more than £60,000

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible Fixed Assets

	Fixtures & Fittings
Cost	£
As at 1 April 2022	710
As at 31st March 2023	<u>710</u>
	<u>710</u>
Depreciation	
As at 1 April 2022	532
Charge for the period	<u>133</u>
As at 31st March 2023	665
Net Book Value	
As at 31st March 2023	<u><u>399</u></u>

YOUTH ARTS & HEALTH TRUST

NOTES TO THE FINANCIAL STATEMENTS cont.d

Year Ended 31 March 2023

7 Debtors	2022/23	2021/22
	£	£
Trade Debtors	10,074	1,223
	<u>10,074</u>	<u>1,223</u>

8 Creditors	£	£
Amounts falling due within one year		
Trade creditors		5,829
Pension Liabilities	3,207	
Tax and NI	119	809
Other Creditors	422	-
	<u>3,749</u>	<u>6,638</u>

9 Trustees Remuneration & Benefits

During the year no trustees received any remuneration, or travel expenses (2022 - £0)

There were no related party transactions with trustees in the year

YOUTH ARTS AND HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 2023

Income & Expenditure by Fund

	Unrestricted Funds	Designated Fund	Restricted Funds											Total	
				Awards for All	Children In Need	Community Grants	DCF Feel Good Grant R2	DYS Space 2	Enterprise Development Fund	Feel Good Grant	Like Minds Project	Parenting Group (Awards for All)	SW Foundation	Self Heal	
Income															
Donations	2,053	-	-	-	-	-	-	-	-	-	-	-	-	-	2,053
Grants	-	-	-	10,490	795	7,496	1,315	9,300	-	-	9,759	-	-	200	39,355
Sales	29,457	12,690	-	-	-	-	-	-	-	-	-	-	-	-	42,147
Total Income	31,510	12,690	-	10,490	795	7,496	1,315	9,300	-	-	9,759	-	-	200	83,555
Expenditure															
Charitable Activities	25,857	-	536	7,478	1,010	5,689	-	450	140	30	1,056	-	-	843	43,090
Governance	2,654	-	-	-	-	-	-	-	-	-	-	-	-	-	2,654
Staff costs	5,620	-	-	2,250	1,320	1,050	735	11,565	-	8,933	3,270	-	-	-	34,744
Operational costs	2,593	-	280	520	83	171	-	206	-	12	40	1,000	-	-	4,905
Total Expenditure	36,724	-	816	10,248	2,413	6,910	735	12,222	140	8,975	4,366	1,000	-	843	85,393
Surplus/Deficit for the year	(5,214)	12,690	(816)	242	(1,618)	586	580	(2,922)	(140)	(8,975)	5,393	(1,000)	(643)	(1,838)	
Balance b/f 01.04.2022	10,380	-	830	2,900	2,078	-	-	3,310	125	11,931	-	1,000	843	33,397	
Transfers	459	-	(14)	-	-	(460)	-	-	-	15	-	-	-	-	-
Balance c/f 31.3.2023	5,625	12,690	-	3,142	-	586	580	388	-	2,956	5,393	-	200	31,559	

YOUTH ARTS AND HEALTH TRUST

England & Wales - Charity number 1170692

Accounts

AIM 1	Significantly extend our reach & increase the number of YAHT clients across Devon
AIM 2	Produce a comprehensive & robust body of evidence that demonstrates the value & impact of arts therapies
AIM 3	Become a financially sustainable organisation generating a mixed portfolio of revenue streams & funding income
AIM 4	Be the leading provider of arts psychotherapy interventions & arts activities for children & young people in the South West
AIM 5	Become a national centre of best practice & centre of excellence in the field of arts psychotherapy
AIM 6	Be recognised & highly valued by the beneficiaries that we serve for best quality client care & professional practice



CHARITY COMMISSION FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **1 April 2021** Period start date To **31st March 2022** Period end date

Charity name: **Youth Arts & Health Trust**

Charity registration number:
1170692

Objectives and Activities

The Objects of the Youth Arts and Health Trust (YAHT) are:

The relief of sickness and the protection and promotion of good health of children and young people aged 5 to 25 years who are experiencing, at risk of, or recovering from mental health difficulties, through the provision of arts therapies and the provision of opportunities to take part in creative arts activities.

We have further shared our vision and mission this year and we have come together under these statements to refresh our call to action:

Our vision is that every child and young person has the opportunity to live a healthy, happy and fulfilling life.

Our mission is to provide high quality arts therapies and creative arts activities so children, young people and their families can develop their skills, confidence and resilience.

We aim to increase opportunities for those who are most in need, and in particular (but not exclusively) for children, young people and families experiencing disadvantage due to mental health difficulties.

Our main activities and achievements this year:

Our main activity continues as an Arts Therapy Service for children and young people. Our work with clients is at the centre of what we do. We have been pleased to expand our reach over the last year to provide arts therapies through post-adoption services and also with an increasing number of schools and local authorities.

A focus for the year has also been developing how we can become a more financially stable charity which is able to grow through working towards a balance of both trading and grant dependent income streams. This has enabled us to reach more children and young people as well as keep our grant funded places for those who are on lower incomes. We have continued to expand our team of arts therapists as well as retaining excellent members of the team. We have been able to expand our capacity thanks to the kind support from our funders as well as our increasing network of referring agencies.

Since working through the Covid-19 pandemic, we have retained our offer of online arts therapies when appropriate and when this enables us to reach those who could not access us otherwise (e.g due to rural location and transport difficulties). We have also enjoyed returning to face to face working and establishing a second hub in a new part of Devon. We have seen a significant increase in the number of inquiries and referrals received over the last year and also in the complexity of cases. This has led us increase training and supervision opportunities for staff.

We have provided arts and health activities, including mindful photography workshops which have enabled us to work with new partner organisations and support more young people who are experiencing, or are at risk of, mental health difficulties.

We are looking forward to continuing to strive to ensure our charity is sustainable through both grant funded service offers for those on lower incomes as well as offering purchasable interventions. We are seeking to expand the range of arts therapy modalities we can offer to better meet the needs of children, young people and families.

Our strategy going forward:

YOUTH ARTS & HEALTH TRUST – AIMS – 20	
AIM 1	Significantly extend our reach & increase the number of YAHT clients
AIM 2	Produce a comprehensive & robust body of evidence that demonstrates the effectiveness of our therapies / YAHT activities
AIM 3	Become financially sustainable by creating a mixed portfolio of revenue streams
AIM 4	Be the go to organisation for arts psychotherapy interventions & art activities for young people in the South West

As a Board, we continue to work closely with our senior management and operational staff and work towards the aims as outlined on our 5-year plan above. Our body of evidence continues to grow and we review this regularly. As outlined

above we are pleased we are becoming more financially stable and able to grow. Feedback from beneficiaries remains positive and highlights the excellent work our professional arts therapists do, as well as the resilience of the children and young people we work with.

Financial Review:

Please see the attached statement of accounts for the period in question. We are working towards increasing our reserves in the year ahead.

Structure, Governance and Management:

This year we were pleased to welcome three new Trustees - Hugh Groves (Treasurer), Matt Daniel and Roisin McCay-Hines. They have significant experience at senior level and bring advanced skills sets in financial management, NHS medical settings, business development and partnership working. They have further strengthened our existing Board bringing useful and proactive scrutiny and support to our governance and operational team.

Significantly, we have achieved a longstanding goal which was to move our Charity Director from consultant status to a direct Trust employee. We have also expanded our administrative and finance capacities.

Reference and Administrative details

Charity name	Youth Arts & Health Trust
Other name the charity uses	YAHT
Registered charity number	1170692
Charity's principal addresses	Our registered address is: Exeter Phoenix, Gandy Street, EXETER, EX4 3LS We operate our main arts therapy service at: YES Centre, 39 George Street, EXETER, EX1 1DA

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

--	--

Full name(s)

Dr Paul Lucas Gray	
--------------------	--

**Position (eg
Secretary, Chair,
etc)**

Board Chair

--	--

Date

12/30/22

YOUTH ARTS & HEALTH TRUST
Charitable Incorporated Organisation
1170692

Annual Report and Financial Statements
for the Year Ending 31 March 2022

Unaudited Accounts

INDEPENDENT EXAMINATION REPORT
For the period ended 31st March 2022

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts with accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, no opinion can be reached.



31-Aug-22

..... Date

Exeter Community Accounting

**YOUTH ARTS & HEALTH TRUST
CHARITABLE INCORPORATED ORGANISATION
INFORMATION**

Charity Address:	Exeter Phoenix Gandy Street Exeter EX4 3LS
CIO Number	1170692
Trustees	Dr Paul Gray (Chair) Vikram Mohan Ralph Hayward Sue Shaw Roisin McCay-Hines (appointed 2021) Hugh Charles Groves Matthew Owen Daniel
Registered Office	as above
Independent Examiner	Exeter Community Accounting
Bankers:	Lloyds Bank PO Box 1000 Andover BX1 1LT

YOUTH ARTS AND HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

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

	2021/2022			2020/2021
Income from:	2 Unrestricted	Restricted	Total	Total
	£	£	£	£
Donations	286		286	2,419
Grants Received		64,208	64,208	
Charitable Activities	26,220		26,220	73,370
	3			-
Total Income	26,506	64,208	90,714	75,789
Expenditure on:				
Charitable Activities	10,733	30,111	40,844	42,654
Governance	938	240	1,178	
Staff & Operational Costs	12,034	27,176	39,210	30,299
Total Expenditure	23,705	57,527	81,232	72,953
Net Income	2,801	6,681	9,482	2,837
Transfers	760	(760)		
Net movement of funds	3,561	5,921	9,482	2,837
Reconciliation of funds:				
Total of funds brought forward	6,819	17,096	23,915	21,078
Total funds carried forward	10,380	23,017	33,397	23,915

YOUTH ARTS AND HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

BALANCE SHEET

as at 31 March 2022

	Note	2021/2022		2020/2021	
		£	£	£	£
FIXED ASSETS					
Tangible			532		710
CURRENT ASSETS					
Cash at bank and in hand		38,279		31,043	
Debtors		<u>1,224</u>		<u>1,370</u>	
			40,035		33,123
CURRENT LIABILITIES					
Creditors: amounts falling due within one year		<u>(6,638)</u>		<u>(9,208)</u>	
Net Current liabilities/assets			33,397		23,915
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>33,397</u>		<u>23,915</u>
FUNDS OF THE CHARITY					
Unrestricted Funds			10,380		6,819
Restricted Funds			23,017		17,096
Total funds			<u>33,397</u>		<u>23,915</u>

Signed on behalf of all the trustees

Print Name

Date

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 March 2022

1. Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. These accounts have been prepared in accordance with the Statement of Recommended Practice :

Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Incoming resources

Income is included in the Statement of Financial Activities (Sofa) when the charity becomes entitled to the resource, it is more likely than not that the trustees will receive the income and the monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and donations are only included in the Sofa when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Donated Services and Facilities

Donated services and facilities are included in the Sofa when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods
- expenditure on charitable activities includes all cost incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities

Depreciation

Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful life of that asset as follows:

Fixtures and fittings 25% straight line

YOUTH ARTS HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 2022

Note 2	2021/2022			2020/2021
	Unrestricted Funds	Restricted Funds	Total	Total
Income				
Grants Received		64,208	64,208	67,000
Donations	286		286	2,419
Income from Schools			-	2,400
Other Sales	26,220		26,220	3,970
Total Income	26,506	64,208	90,714	75,789
Expenditure				
Arts Therapists	10,405	24,617	35,022	39,248
Art Materials	204	313	517	1,792
Travel & Subsistence	121	75	196	38
Financial Administration	4,404	-	4,404	3,186
Project Administration	260	1,763	2,023	2,265
Project Management	3,504	20,628	24,132	17,340
Charity management		1,500	1,500	-
Organisational & Admin costs	776	286	1,062	933
Staff training	950	150	1,100	1,335
Advertising & Publicity	535	5,030	5,565	50
Printing Postage & Stationery	179	1,237	1,415	3,165
Computer costs	268	-	268	-
Rent/Lease on Building	450	1,690	2,140	1,350
Insurance	533	-	533	511
Professional services	438	240	678	1,242
Accountancy Services	500	-	500	500
Depreciation	177	-	177	-
Total Expenditure	23,705	57,527	81,232	72,953
Surplus/Deficit for the year	2,801	6,681	9,482	2,837

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS cont.d

Year ended 31 March 2022**Independent examination fees** **2021/22** **2020/21**

Fees payable to the independent examiner for:

Independent examination of the financial statements	100	100
Other accountancy services	400	400
	<u>500</u>	<u>500</u>

Staff Numbers **2021/22** **2020/21**

Charitable activities	0.7	0
Governance	0	0
Administration	0.1	0
	<u>0.8</u>	<u>0</u>

No employees received employee benefits for the reporting period of more than £60,000

Taxation

The charity is a registered charity and is therefore exempt from taxation.

Tangible Fixed Assets

	Fixtures & Fittings
Cost	£
As at 31st March 2021	710
Additions	-
Disposals	-
As at 31st March 2022	<u>710</u>
	<u>710</u>
Depreciation	
As at 31st March 2021	
Charge for the period	177
Disposals	-
As at 31st March 2022	<u>177</u>
	<u>177</u>
Net Book Value	
As at 31st March 2021	
As at 31st March 2022	<u>(177)</u>
	<u>533</u>

YOUTH ARTS & HEALTH TRUST

NOTES TO THE FINANCIAL STATEMENTS cont.d

Year Ended 31 March 2022

Debtors	2021/22	2020/21
	£	£
Trade Debtors	1,223	1,370
	<u>1,223</u>	<u>1,370</u>

Creditors	2021/22	2020/21
	£	£
Amounts falling due within one year		
Trade creditors	5,829	9,208
Tax and NI	809	-
Other Creditors	-	-
	<u>6,638</u>	<u>9,208</u>

Trustees Remuneration & Benefits

During the year no trustees received any remuneration, or travel expenses (2021 - £0)

There were no related party transactions with trustees in the year

YOUTH ARTS AND HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 2022

Income & Expenditure by Fund

	Unrestricted Funds	Restricted Funds														Total	
		Awards for All	CCSF	Coming to Terms Group	Children In Need	Community Grants	Elmgrant Trust	Enterprise Development Fund	Feel Good Grant	DCF Covid (2)	DCF Schools	Involve	Like Minds Project	Moen Westlake	SW Foundation	Self Heal	
Income																	
Donations	286																286
Grants				2,940	9,990	6,065	600	20,700	9,890			150	12,873		1,000		64,208
Sales	26,220																26,220
Total Income	26,506	-	-	2,940	9,990	6,065	600	20,700	9,890	-	-	150	12,873	-	1,000	-	90,714
Expenditure																	
Charitable Activities	10,733	1,200	114	1,590	7,445	3,480	360	4,940	6,500			90	150				875
Governance	938																240
Staff costs	9,589	440		935	2,090	1,810	120	12,450	2,651			60	793				1,200
Operational costs	2,445	1,350		415	29		120		614				623				5,596
Total Expenditure	23,705	2,990	114	2,940	9,564	5,290	600	17,390	9,765	-	5,706	150	943	-	-	2,075	81,232
Surplus/Deficit for the year	2,801	(2,990)	(114)	-	426	775	-	3,310	125	-	(5,706)	-	11,931	-	1,000	(2,075)	9,482
Balance b/f 01.04.2021	6,819	3,820	114		2,474	1,303				323	5,960			183		2,918	23,915
Transfers	760									(323)	(254)			(183)			-
Balance c/forward 31.3.2022	10,380	830	-	-	2,900	2,078	-	3,310	125	-	-	-	11,931	-	1,000	843	33,397

YOUTH ARTS & HEALTH TRUST
Charitable Incorporated Organisation
1170692

Annual Report and Financial Statements
for the Year Ending 31 March 2022

Unaudited Accounts

INDEPENDENT EXAMINATION REPORT
For the period ended 31st March 2022

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts with accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, no opinion can be reached.



31-Aug-22

..... Date

**YOUTH ARTS & HEALTH TRUST
CHARITABLE INCORPORATED ORGANISATION
INFORMATION**

Charity Address:	Exeter Phoenix Gandy Street Exeter EX4 3LS
CIO Number	1170692
Trustees	Dr Paul Gray (Chair) Vikram Mohan Ralph Hayward Sue Shaw Roisin McCay-Hines (appointed 2021) Hugh Charles Groves Matthew Owen Daniel
Registered Office	as above
Independent Examiner	Exeter Community Accounting
Bankers:	Lloyds Bank PO Box 1000 Andover BX1 1LT

YOUTH ARTS AND HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

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

	2021/2022			2020/2021
Income from:	2 Unrestricted	Restricted	Total	Total
	£	£	£	£
Donations	286		286	2,419
Grants Received		64,208	64,208	
Charitable Activities	26,220		26,220	73,370
	3			-
Total Income	26,506	64,208	90,714	75,789
Expenditure on:				
Charitable Activities	10,733	30,111	40,844	42,654
Governance	938	240	1,178	
Staff & Operational Costs	12,034	27,176	39,210	30,299
Total Expenditure	23,705	57,527	81,232	72,953
Net Income	2,801	6,681	9,482	2,837
Transfers	760	(760)		
Net movement of funds	3,561	5,921	9,482	2,837
Reconciliation of funds:				
Total of funds brought forward	6,819	17,096	23,915	21,078
Total funds carried forward	10,380	23,017	33,397	23,915

YOUTH ARTS AND HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

BALANCE SHEET

as at 31 March 2022

	Note	2021/2022		2020/2021	
		£	£	£	£
FIXED ASSETS					
Tangible			532		710
CURRENT ASSETS					
Cash at bank and in hand		38,279		31,043	
Debtors		<u>1,224</u>		<u>1,370</u>	
			40,035		33,123
CURRENT LIABILITIES					
Creditors: amounts falling due within one year		<u>(6,638)</u>		<u>(9,208)</u>	
Net Current liabilities/assets			33,397		23,915
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>33,397</u>		<u>23,915</u>
FUNDS OF THE CHARITY					
Unrestricted Funds			10,380		6,819
Restricted Funds			23,017		17,096
Total funds			<u>33,397</u>		<u>23,915</u>

Signed on behalf of all the trustees

Print Name

Date

YOUTH ARTS HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 2022

Note 2	2021/2022			2020/2021
	Unrestricted Funds	Restricted Funds	Total	Total
Income				
Grants Received		64,208	64,208	67,000
Donations	286		286	2,419
Income from Schools			-	2,400
Other Sales	26,220		26,220	3,970
Total Income	26,506	64,208	90,714	75,789
Expenditure				
Arts Therapists	10,405	24,617	35,022	39,248
Art Materials	204	313	517	1,792
Travel & Subsistence	121	75	196	38
Financial Administration	4,404	-	4,404	3,186
Project Administration	260	1,763	2,023	2,265
Project Management	3,504	20,628	24,132	17,340
Charity management		1,500	1,500	-
Organisational & Admin costs	776	286	1,062	933
Staff training	950	150	1,100	1,335
Advertising & Publicity	535	5,030	5,565	50
Printing Postage & Stationery	179	1,237	1,415	3,165
Computer costs	268	-	268	-
Rent/Lease on Building	450	1,690	2,140	1,350
Insurance	533	-	533	511
Professional services	438	240	678	1,242
Accountancy Services	500	-	500	500
Depreciation	177	-	177	-
Total Expenditure	23,705	57,527	81,232	72,953
Surplus/Deficit for the year	2,801	6,681	9,482	2,837

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS cont.d

Year ended 31 March 2022**Independent examination fees** **2021/22** **2020/21**

Fees payable to the independent examiner for:

Independent examination of the financial statements	100	100
Other accountancy services	400	400
	<u>500</u>	<u>500</u>

Staff Numbers **2021/22** **2020/21**

Charitable activities	0.7	0
Governance	0	0
Administration	0.1	0
	<u>0.8</u>	<u>0</u>

No employees received employee benefits for the reporting period of more than £60,000

Taxation

The charity is a registered charity and is therefore exempt from taxation.

Tangible Fixed Assets

	Fixtures & Fittings
Cost	£
As at 31st March 2021	710
Additions	-
Disposals	-
As at 31st March 2022	<u>710</u>
	<u>710</u>
Depreciation	
As at 31st March 2021	
Charge for the period	177
Disposals	-
As at 31st March 2022	<u>177</u>
	<u>177</u>
Net Book Value	
As at 31st March 2021	
As at 31st March 2022	<u>(177)</u>
	<u>533</u>

YOUTH ARTS & HEALTH TRUST

NOTES TO THE FINANCIAL STATEMENTS cont.d

Year Ended 31 March 2022

Debtors	2021/22	2020/21
	£	£
Trade Debtors	1,223	1,370
	<u>1,223</u>	<u>1,370</u>

Creditors	2021/22	2020/21
	£	£
Amounts falling due within one year		
Trade creditors	5,829	9,208
Tax and NI	809	-
Other Creditors	-	-
	<u>6,638</u>	<u>9,208</u>

Trustees Remuneration & Benefits

During the year no trustees received any remuneration, or travel expenses (2021 - £0)

There were no related party transactions with trustees in the year

YOUTH ARTS AND HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 2022

Income & Expenditure by Fund

	Unrestricted Funds	Restricted Funds														Total	
		Awards for All	CCSF	Coming to Terms Group	Children In Need	Community Grants	Elmgrant Trust	Enterprise Development Fund	Feel Good Grant	DCF Covid (2)	DCF Schools	Involve	Like Minds Project	Moen Westlake	SW Foundation	Self Heal	
Income																	
Donations	286																286
Grants				2,940	9,990	6,065	600	20,700	9,890			150	12,873		1,000		64,208
Sales	26,220																26,220
Total Income	26,506	-	-	2,940	9,990	6,065	600	20,700	9,890	-	-	150	12,873	-	1,000	-	90,714
Expenditure																	
Charitable Activities	10,733	1,200	114	1,590	7,445	3,480	360	4,940	6,500			3,366	90	150		875	40,844
Governance	938											240					1,178
Staff costs	9,589	440		935	2,090	1,810	120	12,450	2,651			1,477	60	793		1,200	33,615
Operational costs	2,445	1,350		415	29		120		614			623					5,596
Total Expenditure	23,705	2,990	114	2,940	9,564	5,290	600	17,390	9,765	-	5,706	150	943	-	-	2,075	81,232
Surplus/Deficit for the year	2,801	(2,990)	(114)	-	426	775	-	3,310	125	-	(5,706)	-	11,931	-	1,000	(2,075)	9,482
Balance b/f 01.04.2021	6,819	3,820	114		2,474	1,303				323	5,960			183		2,918	23,915
Transfers	760									(323)	(254)			(183)			-
Balance c/forward 31.3.2022	10,380	830	-	-	2,900	2,078	-	3,310	125	-	-	-	11,931	-	1,000	843	33,397

YOUTH ARTS AND HEALTH TRUST

England & Wales - Charity number 1170692

Accounts

YOUTH ARTS & HEALTH TRUST
Charitable Incorporated Organisation
1170692

Annual Report and Financial Statements
for the Year Ending 31 March 2021

Unaudited Accounts

YOUTH ARTS AND HEALTH

Charitable Incorporated Organisation No: 1170692

INDEPENDENT EXAMINATION REPORT

For the period ended 31st March 2021

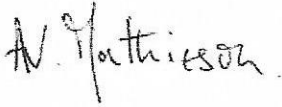
Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts with accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, the accounts to be reached.



31-Aug-21

..... Date

Exeter Community Accounting
c/o Magic Carpet
Exeter Phoenix
Gandy Street
Exeter EX4 3LS

**YOUTH ARTS & HEALTH TRUST
CHARITY INFORMATION**

Charity Address: Exeter Phoenix
Gandy Street
Exeter
EX4 3LS

Charity Number 1170692

Trustees Dr Paul Gray (Chair)
Vikram Mohan
Laura Blatherwick (resigned 2020)
Andrew Stamp (resigned 2020)
Ralph Hayward
Sue Shaw
Roisin McCay-Hines (appointed 2021)
Hugh Charles Groves (appointed 2020)
Matthew Owen Daniel (appointed 2020)

Registered Office as above

Independent Examiner Exeter Community Accounting
c/o Magic Carpet
Exeter Phoenix
Gandy Street
Exeter EX4 3LS

Bankers:
Lloyds Bank
PO Box 1000
Andover
BX1 1LT

YOUTH ARTS AND HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

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

	2020/2021			2019/2020
Income from:	2 Unrestricted	Restricted	Total	
	£	£	£	£
Donations	2,419		2,419	4,508
Charitable Activities	6,370	67,000	73,370	36,350
	3	-		-
Total Income	8,789	67,000	75,789	40,858
Expenditure on:				
Charitable Activities	4,540	38,114	42,654	26,780
Staff & Operational Costs	3,657	26,642	30,299	-
Total Expenditure	8,197	64,756	72,953	26,780
Net Income	593	2,244	2,837	14,078
Transfers	728	(728)		
Net movement of funds	1,321	1,516	2,837	
Reconciliation of funds:				
Total of funds brought forward	5,498	15,580	21,078	7,000
Total funds carried forward	6,819	17,096	23,915	21,078

YOUTH ARTS AND HEALTH TRUST
Charitable Incorporated Organisation No: 1170692

BALANCE SHEET
as at 31 March 2021

	Note	2020/2021		2019/2020	
		£	£	£	£
FIXED ASSETS					
Tangible			710		-
CURRENT ASSETS					
Cash at bank and in hand		31,043		19,851	
Debtors		<u>1,370</u>		<u>2,940</u>	
			33,123		22,791
CURRENT LIABILITIES					
Creditors: amounts falling due within one year		<u>(9,208)</u>		<u>(1,713)</u>	
Net Current liabilities/assets			23,915		21,078
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>23,915</u></u>		<u><u>21,078</u></u>
FUNDS OF THE CHARITY					
Unrestricted Funds			6,819		5,498
Restricted Funds			17,096		15,580
Total funds			<u><u>23,915</u></u>		<u><u>21,078</u></u>

Signed on behalf of all the trustees

PK Gray

Print Name

Jr PAUL GRAY

Date

30-X-21

YOUTH ARTS HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2021

Note 2

	2020/2021		2019/2020	
	Unrestricted Funds	Restricted Funds	Total	Total
Income				
Grants Unrestricted	-			
Grants Restricted		67,000	67,000	27,860
Donations	2,419		2,419	668
Income from Schools	2,400		2,400	6,540
Other Sales	3,970		3,970	1,950
Fundraising	-		-	3,840
Total Income	8,789	67,000	75,789	40,858
Expenditure				
Arts Therapists	4,040	35,208	39,248	15,041
Volunteer Expenses				292
Art Materials		1,792	1,792	209
Travel & Subsistence	38		38	318
Financial Administration	1,566	1,620	3,186	
Project Administration		2,265		
Project Management	600	16,740	17,340	5,007
Organisational & Admin costs	800	132	933	3,324
Staff training	175	1,160	1,335	
Advertising & Publicity		50	50	78
Printing Postage & Stationery	106	3,059	3,165	
Rent/Lease on Building		1,350	1,350	1,800
Insurance	195	316	511	461
Professional services	177	1,065	1,242	
Accountancy	500		500	250
Total Expenditure	8,197	64,756	72,953	26,780
Surplus/Deficit for the year	593	2,244	2,837	14,078

YOUTH ARTS AND HEALTH TRUST
Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2021

Income & Expenditure by Fund

	Unrestricted Funds	Restricted Funds	Total
	Awards for All	CCSF Children in Need Community Grants DCF Covid core DCF Covid Response DCF Schools DCF VBCT Moen Westlake SW Foundation Self Heal	
Income			
Donations	2,419		2,419
Grants	21,650	12,390	34,040
Sales	6,370		6,370
Total Income	28,439	12,390	40,829
Expenditure			
Charitable Activities	4,040	3,720	7,760
Governance	500		500
Staff costs	2,379	2,100	4,479
Operational costs	1,278	60	1,338
Total Expenditure	8,197	5,880	14,077
Surplus/Deficit for the year	19,242	(3,490)	15,752
Balance b/f 01.04.2020	5,498	9,700	15,198
Transfers	728		728
Balance c/forward 31.3.2021	6,819	3,820	10,639

YOUTH ARTS & HEALTH TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 March 2021

1. Accounting policies

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. These accounts have been prepared in accordance with the Statement of Recommended Practice :

Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

1.2 Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

1.3 Income

Recognition of Income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resource, it is more likely than not that the trustees will receive the income and the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Donated Services and Facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

1.4 Expenditure and Liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.