

# YANA

England & Wales · Charity number 1190443

## Details

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Other names	THE YANA PROJECT
Status	Registered
Legal form	CIO
Registered	2020-07-17
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Norfolk Showground Dereham Road New Costessey Norwich NR5 0TT
Phone	07548833267
Email	<a href="mailto:ADMIN@YANAHELP.ORG">ADMIN@YANAHELP.ORG</a>
Website	<a href="https://www.yanahelp.org/">https://www.yanahelp.org/</a>

## Activities

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**Objects:** 3.1 THE OBJECTS OF THE CIO ARE:3.1.1 TO PRESERVE AND PROTECT THE MENTAL HEALTH OF AGRICULTURAL WORKERS AND THE RURAL COMMUNITY IN GENERAL, IN PARTICULAR BY PROVIDING A MENTAL HEALTH SUPPORT SERVICE AND PROMOTING THE PROVISION OF COUNSELLING AND OTHER FORMS OF THERAPY;3.1.2 TO PROMOTE SUICIDE PREVENTION WITHIN THE RURAL COMMUNITY; AND3.1.3 PROMOTE AWARENESS OF THE IMPORTANCE OF GOOD MENTAL HEALTH AND EDUCATE THE RURAL SECTOR IN MATTERS RELATING TO MENTAL HEALTH.

**Activities:** Mental health support for those in agricultural and rural sector

## Classification

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- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£252,052	£210,279	-	-
2024-03-31	£141,756	£222,063	-	-
2023-03-31	£162,717	£155,600	-	-
2022-03-31	£135,602	£117,637	-	-
2021-03-31	£338,303	£37,918	-	-

## Trustees

Name	Role	Appointed
<b>Thomas Andrew Hedley Streeter</b>	Chair	2023-06-13
Emma Forrest		2025-06-17
HENRY THOMAS LAMB		2023-06-13
LETITIA PAMELA CAMPBELL GLAISTER		2026-03-17
Michael Horton		2023-06-13
Steven Graham Rudd		2024-01-09
Virginia Clare Edgecombe		2020-07-17

**YANA**

England & Wales - Charity number 1190443

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# Accounts

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REGISTERED CHARITY NUMBER: 1190443

# Knights Lowe

Chartered Accountants & Business Advisers

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2025**  
**for**  
**YANA CIO**

Knights Lowe Chartered Accountants  
Eldo House  
Kempson Way  
Suffolk Business Park  
Bury St Edmunds  
Suffolk  
IP32 7AR



Eldo House, Kempson Way, Suffolk Business Park  
Bury St Edmunds, Suffolk, IP32 7AR

01284 701300  
info@knightslowe.co.uk  
knightslowe.co.uk

**YANA CIO**

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

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## YANA CIO

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

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the CIO are:-

- to preserve and protect the mental health of agricultural workers and the rural community in general, in particular by providing a mental health support service and promoting the provision of counselling and other forms of therapy.
- to promote suicide prevention within the rural community, and;
- to promote awareness of the importance of good mental health and educate the rural sector in matters relating to mental health.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including guidance "Public benefit: running a charity (PB2)."

##### **Significant activities**

The charity continued to experience an increase in the number of requests for help made to the helpline and in its funded counselling provision, which contributes to the prevention of suicide and remains the charities core activity.

2025 saw the first full year of operating or live helpline hours, ensuring there is opportunity to speak to someone directly, becoming more accessible, and removing barriers to accessing help at the time it is needed.

The provision of mental health training is the preventative work that underpins the promotion of good mental health and suicide prevention. This develops understanding, confidence, and self-awareness within the rural communities of East Anglia and equips people with tools to help themselves and those around them. A significant amount of our training provision in 2024-25 year was funded through a grant awarded by DEFRA, which has made a significant difference to those who have participated in the training.

The charity works to raise awareness of the problems of mental health in the rural community by educating those working in this area and opening the debate amongst the wider community and those in government and positions of influence. In doing so, the trustees have had regard to the guidance provided by the Charities Commission on public benefit.

##### **Public benefit**

The main activities for the year are promotion of good mental health through training, counselling, a confidential helpline and awareness arising.

The key actions employed to achieve the Charities objectives are:

- Providing a confidential helpline and fully funded counselling
- Building awareness of mental health through campaigns, resources, events and talks
- Investing in Mental Health training

In doing so, the trustees have had regard to the guidance provided by the Charities Commission on public benefit.

## YANA CIO

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

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Confidential helpline and fully funded counselling**

This year has seen the continued provision of a call back service alongside our live helpline. Every Monday to Friday between 10am and 1pm people can contact us directly, whilst still being able to leave a message and receive a callback outside of these hours.

The helpline received 17% more requests for help, based on the previous year, and YANA was able to provide funded counselling for 31% of those contacting the helpline who were struggling.

YANA provided 4158 minutes of listening support and 388 counselling sessions across 2024-25.

The three most cited reasons for requesting help were mental health; work; relationships.

The staff team has averaged 7, with the addition of an operations manager to deliver the training and education and awareness and a helpline manager to deliver and co-ordinate the helpline provision. The helpline team now consists of a mixture of staff and volunteers who work seamlessly to support each other and anyone who contacts YANA for help. The team has received a series of training events as YANA ensures all are professionally trained, with up-to-date knowledge, and are well supported in their helping role.

In addition, YANA works with a team of 7 volunteers and 30 counsellors.

##### **Investing in mental health training**

Mental health training continues to be sought after and this year saw YANA running ½ day awareness courses on farms for teams and for individuals to book onto. These are delivered alongside the core training which sees individuals trained as Mental Health First Aiders.

Not only did YANA train 65 people as Mental Health First Aiders, but the charity was also able to provide:

- Refresher training for 27 people to retain the qualification.
- YANA's 6-month support package and Share and Care (peer support) sessions for 12 people.
- A half day Mental Health: The Essentials training to 54 individuals.
- An introduction to Stress and Anxiety interactive workshop to 94 individuals who learnt how to recognise stress and anxiety and understand healthy coping strategies.

The training delivered was made possible with thanks to funding from DEFRA,

##### **Building awareness**

All the activities YANA undertakes contribute to building awareness of mental health and related issues, with the aim of reducing stigma that exists in agriculture and encouraging conversations.

A total of 50 events, community groups, conferences, and organisations had YANA representation and/or talks provided. Talks given reached at least 4500 people, all involved in the agricultural communities of East Anglia.

YANA Connectors are volunteers who help to make the awareness raising possible by supporting events, helpline with fundraising, and distributing information and literature to organisations and individuals in their local area. YANA Connectors are the experts in their local area and are therefore best placed to liaise with YANA's office, to ensure opportunities are taken and support is provided. It is a three-way line of communication that enables everyone to ensure the help YANA provides is known about in the places it is needed.

Volunteers received training to deliver talks in their local communities and receive resources and annual training to aid their ability to do this effectively and with up-to-date information.

## YANA CIO

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

A sticker campaign continues to thrive by way of distributing vehicle stickers to help act as a reminder that help is available. It provides a simple way for people to feel like they are doing something positive, as well as reminding people that help is available.

YANA's suicide prevention resource, 7 Tractor Facts to Save a Life, continues to be distributed nationally, helping people to know how to respond to someone who might be struggling or in crisis.

YANA's growth into Cambridgeshire and Essex continues as the awareness of our services in these areas is slowly extended. There has been a particular focus on the Huntingdon and Fens area, where events have been attended, mental health training has been delivered and help has been provided to individuals and families in need of support.

#### **Looking ahead**

At YANA's annual strategic planning day, Trustees agreed three key objectives for YANA over the next three years and these are to:

- Maintain day to day operations: training; counselling; helpline & awareness raising.
- Develop internal structures and processes that meet the growing needs of the agricultural community in East Anglia through the help YANA provides.
- Extend awareness of our support in Cambridgeshire, Essex & Suffolk.

None of this would be possible without the commitment of our volunteers, fundraisers, grant makers, and donors who remain by our side, as we extend our help to more individuals in need.

#### **FINANCIAL REVIEW**

##### **Financial position**

The year to 31st March 2025 reflects the planned investment made by the trustees in setting up the structure, processes and team to deliver the live helpline and our for main charitable deliverables: Helpline, Counselling, Mental Health First Aid training and Education and Awareness. The Trustees had initially budgeted for a deficit to utilise reserves in the delivery of the Charity's objectives. We are delighted that the Charity has continued to attract donations from grant makers, commercial supporters and a wide body of individual donors enabling the charity to deliver it's outcomes in other areas, such as Mental Health First Aid training and raising awareness. Funding windows that opened in the year after budgets were set allowed us to cover a significant amount of our Training costs.

Reserves at 31 March 2025 were £314,864 (2024: £272,271). Restricted Funds consist of grants towards specific operating costs. Our investments remain intact, and these funds are invested in low risk investments suitable for charities and provide sufficient returns, when added to regular donations and similar support, to cover expected annual running costs of the charity, including the cost of funding counselling those in need.

## YANA CIO

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

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The YANA reserves policy was reviewed and updated during December 2024.

The Trustees have ensured that the Reserves Policy is fit for purpose and considers the Charity Commission's guidance on the matter. The reserves policy focusses on the level of free reserves.

Free reserves are defined as unrestricted funds less:

- o Amounts not readily realisable (fixed assets)
- o Amounts to cover an orderly wind-down of the Charity should this be required

The trustees have set a level equivalent to 6 months of operating costs for the organisation as a desired level of reserve.

This fund is a contingency in the event of a sudden reduction in income, in order to protect the future operation of the organisation from the effects of any unforeseen variations in its income and expenditure.

It also provides a cash flow for grants and contracts that are paid in arrears. The trustees have designated reserves where there are planned commitments that cannot be met by anticipated future income alone.

A target free reserves level is set by the Trustees periodically, and regularly reviewed and monitored. This is based on a risk identification approach which identifies key short, medium-and longer-term risks to which the Charity is and will be exposed in the normal course of its business, including but not limited to safeguarding against volatile income streams.

Restricted reserves are spent as soon as practicable in line with donor wishes.

Unrestricted reserves will aim to be maintained to stabilise and invest in the strength of the charity.

The reserves policy and the levels of reserves required are reviewed yearly as part of the annual budgetary process.

##### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about the charity's ability to continue operating. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document and constitution**

YANA became a Charitable Incorporated Organisation (CIO) with UK registered charity number 1190443 in July 2020. It is governed by its Constitution which was adopted on 17 July 2020, and amended on 20 September 2022, to increase the maximum number of trustees from five to seven.

These accounts present the results for the fifth year of trading.

The financial statements have been prepared in accordance with the accounting policies set out herein and comply with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2015).

## YANA CIO

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

Trustees who served during the year were:

T Streeter [Chair]

V Edgecombe [Deputy Vice Chair]

M Horton

H Lamb

H Kilvert

G Pilcher (retired 18 June 2024)

S Rudd

As set out in the Constitution the Board of Trustees must comprise at least three and not more than seven individuals. Appointments are made for an initial 3-year term.

##### **Organisational structure**

The Board of Trustees administer the CIO. The Board meets at least four times a year for a full Board meeting.

The Charity Director is appointed by the Trustees to manage the day-to-day operations of the CIO. To facilitate effective operations, the CIO has delegated authority for operational matters including finance, employment, and day to day management of the organisation.

The Board is responsible for the employment and terms and conditions of the Charity Director and general pay and remuneration terms of all employees.

##### **Decision making**

The board of trustees is the principle decision making body of the charity. Any decisions taken by the trustees in the running of the charity are done so in regular meetings of the trustee board.

##### **Induction and training of new trustees**

There is an informal induction process for new Trustees, each one meeting with the Chair of the Board prior to attending their first full board meeting. Copies of the Constitution and key business documents are made available to the new Trustee.

During the first Board meeting the new Trustee will meet key employees and other Trustees.

Trustees are also provided with a copy of the Charity Commission publication CC3 "The Essential Trustee" and invited to receive trustee training. Further training opportunities are also identified throughout the year with various trustees attending seminars providing feedback at relevant board meetings.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1190443

##### **Principal address**

Norfolk Showground

Dereham Road

Norwich

Norfolk

NR5 0TT

## YANA CIO

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

#### **Trustees**

G S Pilcher (resigned 18.6.24)  
H J Kilvert (resigned 17.6.25)  
Ms V C Edgecombe  
M Horton  
H Lamb  
S Rudd  
T Streeter  
E J Forrest (appointed 17.6.25)

#### **Independent Examiner**

Knights Lowe Chartered Accountants  
Eldo House  
Kempson Way  
Suffolk Business Park  
Bury St Edmunds  
Suffolk  
IP32 7AR

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports)

Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 17 June 2025 and signed on its behalf by:

T Streeter - Trustee

**Independent Examiner's Report to the Trustees of**  
**YANA CIO**

**Independent examiner's report to the trustees of YANA CIO**

I report to the charity trustees on my examination of the accounts of YANA CIO (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J Knights ACA, BSc  
The Institute of Chartered Accountants in England and Wales

Knights Lowe Chartered Accountants  
Eldo House  
Kempson Way  
Suffolk Business Park  
Bury St Edmunds  
Suffolk  
IP32 7AR

17 June 2025

**YANA CIO**

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

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	177,675	74,371	252,046	141,756
Other income		6	-	6	-
<b>Total</b>		<u>177,681</u>	<u>74,371</u>	<u>252,052</u>	<u>141,756</u>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Support Costs	3	46,231	11,502	57,733	30,695
Direct costs		89,677	62,869	152,546	191,368
<b>Total</b>		<u>135,908</u>	<u>74,371</u>	<u>210,279</u>	<u>222,063</u>
Net gains on investments		820	-	820	14,853
<b>NET INCOME/(EXPENDITURE)</b>		42,593	-	42,593	(65,454)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		272,271	-	272,271	337,725
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>314,864</u></u>	<u><u>-</u></u>	<u><u>314,864</u></u>	<u><u>272,271</u></u>

The notes form part of these financial statements

**YANA CIO**

**Balance Sheet  
31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	1,820	-	1,820	3,045
Investments	10	236,064	-	236,064	232,078
		<u>237,884</u>	<u>-</u>	<u>237,884</u>	<u>235,123</u>
<b>CURRENT ASSETS</b>					
Debtors	11	5,020	-	5,020	7,243
Cash at bank and in hand		84,586	28,816	113,402	41,487
		<u>89,606</u>	<u>28,816</u>	<u>118,422</u>	<u>48,730</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(12,626)	(28,816)	(41,442)	(11,582)
		<u>76,980</u>	<u>-</u>	<u>76,980</u>	<u>37,148</u>
<b>NET CURRENT ASSETS</b>					
		<u>314,864</u>	<u>-</u>	<u>314,864</u>	<u>272,271</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>314,864</u>	<u>-</u>	<u>314,864</u>	<u>272,271</u>
<b>NET ASSETS</b>					
		<u>314,864</u>	<u>-</u>	<u>314,864</u>	<u>272,271</u>
<b>FUNDS</b>	13				
Unrestricted funds				314,864	272,271
<b>TOTAL FUNDS</b>				<u>314,864</u>	<u>272,271</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 June 2025 and were signed on its behalf by:

S Rudd - Trustee

T Streeter - Trustee

## YANA CIO

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are included in the Statement of Financial Activities when entitlement occurs, The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued,

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and is classified by activity. The costs of each activity are made up of direct costs and shared costs, including support costs involved in undertaking each activity.

Direct costs attributable to a single activity are allocated directly to that activity.

Support costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between activities on a basis consistent with the use of resources.

Staff costs have been apportioned across the charity's activities in accordance with the nature of each role.

Where staff are employed directly on a specific charitable activity or output, their costs have been allocated in full to that activity. For roles that support multiple activities or have a combined function, costs have been apportioned based on a reasonable estimation of the time spent on each activity. This estimation is based on an assessment of staff responsibilities and time usage.

As such, some degree of estimation is inherent in the allocation of these costs, and the approach adopted is considered to provide a fair and reasonable reflection of how staff resources are deployed across the charity's activities.

Depreciation charges are allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any support costs.

All expenditure is inclusive of irrecoverable VAT.

##### **Tangible fixed assets**

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

Computer equipment - 25% on cost

**YANA CIO**

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

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Going concern**

After making appropriate enquiries and taking into consideration future income streams, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they have adopted a going concern basis in preparing the financial statements.

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably, in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised are combined and presented in the Statement of Financial Activities.

**2. DONATIONS AND LEGACIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations	<b>173,559</b>	132,689
Grants	<b>75,321</b>	3,417
Interest on investments	<b>3,166</b>	5,650
	<b><u>252,046</u></b>	<b><u>141,756</u></b>

**YANA CIO**

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

**2. DONATIONS AND LEGACIES - continued**

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Royal Countryside Fund	<b>1,945</b>	2,917
Aylsham Show	<b>250</b>	500
Talent Fund	<b>7,480</b>	-
DEFRA	<b>60,926</b>	-
Suffolk Community Foundation	<b>2,770</b>	-
Suffolk Farming Community Group	<b>1,250</b>	-
Norfolk & Suffolk NHSFT	<b>700</b>	-
	<b><u>75,321</u></b>	<b><u>3,417</u></b>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Support Costs	-	<b>57,733</b>	<b>57,733</b>
Direct costs	<b>152,546</b>	-	<b>152,546</b>
	<b><u>152,546</u></b>	<b><u>57,733</u></b>	<b><u>210,279</u></b>

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Counselling	<b>29,479</b>	25,805
Mental Health First Aid	<b>58,619</b>	63,393
Donation -Worcestershire costs	-	37,733
Helpline	<b>33,376</b>	29,743
Education and Awareness	<b>31,072</b>	34,694
	<b><u>152,546</u></b>	<b><u>191,368</u></b>

The charity has reviewed the presentation of its direct costs and has decided to allocate these costs directly to charitable activities, rather than presenting them separately. This change has been made to better reflect how resources are used in delivering the charity's significant activities and is in line with best practice under the Charities SORP (FRS 102).

To ensure comparability, the prior year figures have been restated on the same basis. This change in presentation does not affect the totals reported on the face of the Statement of Financial Activities (SOFA).

**YANA CIO**

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

**5. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Support Costs	<u>44,930</u>	<u>190</u>	<u>12,613</u>	<u>57,733</u>

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

	2025 Support Costs £	2024 Total activities £
Wages	29,580	12,646
Insurance	2,065	1,915
Telephone and licences	-	1,000
Printing, postage & stationery	548	263
Sundries	2,795	2,286
Volunteers expenses	104	-
IT costs	5,869	4,780
Travel & subsistence	2,744	2,236
Depreciation of tangible and heritage assets	1,225	1,225
Bank charges	190	483
Accountancy & independent exam	4,193	3,801
Legal and professional fees	8,420	60
	<u>57,733</u>	<u>30,695</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

The aggregate amount of expenses paid to Trustees in respect of support costs amounted to £NIL.

**7. STAFF COSTS**

	2025 £	2024 £
Wages and salaries	<u>29,580</u>	<u>12,646</u>
	<u>29,580</u>	<u>12,646</u>

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

	2025	2024
Management and administration	<u>6</u>	<u>4</u>

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

**YANA CIO**

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	138,839	2,917	141,756
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Support Costs	30,695	-	30,695
Direct costs	188,432	2,936	191,368
	<hr/>	<hr/>	<hr/>
<b>Total</b>	219,127	2,936	222,063
	<hr/>	<hr/>	<hr/>
Net gains on investments	14,853	-	14,853
	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(65,435)	(19)	(65,454)
<b>Transfers between funds</b>	(19)	19	-
	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	(65,454)	-	(65,454)
	<hr/>	<hr/>	<hr/>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	337,725	-	337,725
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	272,271	-	272,271
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**9. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2024 and 31 March 2025	4,901
	<hr/>
<b>DEPRECIATION</b>	
At 1 April 2024	1,856
Charge for year	1,225
	<hr/>
At 31 March 2025	3,081
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2025	1,820
	<hr/>
At 31 March 2024	3,045
	<hr/> <hr/>

**YANA CIO**

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

**10. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2024	<b>232,078</b>
Revaluations and reinvestment of income	<b>3,986</b>
	<hr/>
At 31 March 2025	<b>236,064</b>
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<b>236,064</b>
	<hr/> <hr/>
At 31 March 2024	<b>232,078</b>
	<hr/> <hr/>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2025 is represented by:

	Listed investments £
Valuation in 2021	<b>6,183</b>
Valuation in 2022	<b>6,551</b>
Valuation in 2023	<b>693</b>
Valuation in 2024	<b>20,502</b>
Valuation in 2025	<b>3,986</b>
Cost	<b>198,149</b>
	<hr/>
	<b>236,064</b>
	<hr/> <hr/>

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

	2025	2024
	£	£
Prepayments	<b>5,020</b>	<b>7,243</b>
	<hr/> <hr/>	<hr/> <hr/>

**YANA CIO**

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

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

	2025	2024
	£	£
Trade creditors	2,896	1,669
Taxation and social security	4,051	3,967
Accruals and deferred income	34,495	5,946
	<b>41,442</b>	<b>11,582</b>
	<b>41,442</b>	<b>11,582</b>

**13. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	272,271	42,593	314,864
	<b>272,271</b>	<b>42,593</b>	<b>314,864</b>
<b>TOTAL FUNDS</b>	<b>272,271</b>	<b>42,593</b>	<b>314,864</b>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	177,681	(135,908)	820	42,593
<b>Restricted funds</b>				
The Royal Countryside Fund	1,945	(1,945)	-	-
DEFRA	60,926	(60,926)	-	-
Suffolk Community Foundation	2,770	(2,770)	-	-
Talent Fund	7,480	(7,480)	-	-
Suffolk Farming Community Group	1,250	(1,250)	-	-
	<b>74,371</b>	<b>(74,371)</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS</b>	<b>252,052</b>	<b>(210,279)</b>	<b>820</b>	<b>42,593</b>

YANA CIO

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

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	337,725	(65,435)	(19)	272,271
<b>Restricted funds</b>				
The Royal Countryside Fund	-	(19)	19	-
<b>TOTAL FUNDS</b>	<u>337,725</u>	<u>(65,454)</u>	<u>-</u>	<u>272,271</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	138,839	(219,127)	14,853	(65,435)
<b>Restricted funds</b>				
The Royal Countryside Fund	2,917	(2,936)	-	(19)
<b>TOTAL FUNDS</b>	<u>141,756</u>	<u>(222,063)</u>	<u>14,853</u>	<u>(65,454)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	337,725	(22,842)	(19)	314,864
<b>Restricted funds</b>				
The Royal Countryside Fund	-	(19)	19	-
<b>TOTAL FUNDS</b>	<u>337,725</u>	<u>(22,861)</u>	<u>-</u>	<u>314,864</u>

**YANA CIO**

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

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	316,520	(355,035)	15,673	(22,842)
<b>Restricted funds</b>				
The Royal Countryside Fund	4,862	(4,881)	-	(19)
DEFRA	60,926	(60,926)	-	-
Suffolk Community Foundation	2,770	(2,770)	-	-
Talent Fund	7,480	(7,480)	-	-
Suffolk Farming Community Group	1,250	(1,250)	-	-
	<u>77,288</u>	<u>(77,307)</u>	<u>-</u>	<u>(19)</u>
<b>TOTAL FUNDS</b>	<u>393,808</u>	<u>(432,342)</u>	<u>15,673</u>	<u>(22,861)</u>

**14. RELATED PARTY DISCLOSURES**

The aggregate amount of donations to the charity made by Trustees amounted to NIL for the year ended 31 March 2025.

**YANA CIO**

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

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	173,559	132,689
Grants	75,321	3,417
Interest on investments	3,166	5,650
	252,046	141,756
<b>Other income</b>		
Bank rewards	6	-
	252,052	141,756
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Counselling	29,479	25,805
Mental Health First Aid	58,619	63,393
Donation -Worcestershire costs	-	37,733
Helpline	33,376	29,743
Education and Awareness	31,072	34,694
	152,546	191,368
<b>Support costs</b>		
<b>Management</b>		
Wages	29,580	12,646
Insurance	2,065	1,915
Telephone and licences	-	1,000
Printing, postage & stationery	548	263
Sundries	2,795	2,286
Volunteers expenses	104	-
IT costs	5,869	4,780
Travel & subsistence	2,744	2,236
Computer equipment	1,225	1,225
	44,930	26,351
<b>Finance</b>		
Bank charges	190	483
<b>Governance costs</b>		
Accountancy & independent exam	4,193	3,801
Legal and professional fees	8,420	60
	12,613	3,861

This page does not form part of the statutory financial statements

**YANA CIO**

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

	2025 £	2024 £
Total resources expended	<u>210,279</u>	<u>222,063</u>
<b>Net income/(expenditure) before gains and losses</b>	<b>41,773</b>	<b>(80,307)</b>
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u>820</u>	<u>14,853</u>
<b>Net income/(expenditure)</b>	<u><u>42,593</u></u>	<u><u>(65,454)</u></u>

This page does not form part of the statutory financial statements

**YANA**

England & Wales - Charity number 1190443

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2024**  
  
**for**  
**YANA CIO**

Knights Lowe Chartered Accountants  
Eldo House  
Kempson Way  
Suffolk Business Park  
Bury St Edmunds  
Suffolk  
IP32 7AR

**YANA CIO**

**Contents of the Financial Statements  
for the Year Ended 31 March 2024**

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<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Notes to the Financial Statements</b>	10 to 17
<b>Detailed Statement of Financial Activities</b>	18 to 19

## YANA CIO

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

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the CIO are:-

- to preserve and protect the mental health of agricultural workers and the rural community in general, in particular by providing a mental health support service and promoting the provision of counselling and other forms of therapy.
- to promote suicide prevention within the rural community, and;
- to promote awareness of the importance of good mental health and educate the rural sector in matters relating to mental health.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including guidance "Public benefit: running a charity (PB2).

##### **Significant activities**

The charity continued to experience an increase in the number of requests for help made to the helpline and in its funded counselling provision, which contributes to the prevention of suicide and remains the charity's core activity.

In March 2024, the charity launched a live helpline for fixed hours during the day. This ensures that there is an opportunity to speak to someone directly and removes barriers to accessing help at the time it is needed.

The provision of mental health training is the preventative work that underpins the promotion of good mental health and suicide prevention. This develops understanding, confidence, and self-awareness within the rural communities of East Anglia and equips people with tools to help themselves and those around them.

The charity works to raise awareness of the problems of mental health in the rural community by educating those working in this area and opening the debate amongst the wider community and those in government and positions of influence. In doing so, the trustees have had regard to the guidance provided by the Charities Commission on public benefit.

##### **Public benefit**

The main activities for the year are promotion of good mental health through training, counselling, a confidential helpline and awareness arising.

The key actions employed to achieve the Charities objectives are:

- Providing a confidential helpline and fully funded counselling
- Building awareness of mental health through campaigns, resources, events and talks
- Investing in Mental Health training

In doing so, the trustees have had regard to the guidance provided by the Charities Commission on public benefit.

## YANA CIO

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

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Confidential helpline and fully funded counselling**

This year has seen a focus on the development of the helpline, moving from a 100% call back service to a live helpline. Every Monday to Friday between 10am and 1pm people can contact us directly, whilst still being able to leave a message and receive a callback outside of these hours.

The charity continues to provide more support to those in need. The helpline received 17% more requests for help, based on the previous year, and YANA was able to provide funded counselling for 27% of those contacting the helpline who were struggling.

The charity provided 1678 minutes of listening support and 315 counselling sessions across 2023-24.

As in the previous year the three most cited reasons for requesting help were mental health, work and relationships.

The staff team grew , with the addition of three part time roles to help embed the live helpline and associated processes and procedures as well as providing support to callers. The helpline team now consists of a mixture of staff and volunteers who work to support anyone who contacts YANA for help. The team has received a series of training events as YANA ensures all are professionally trained, with up-to-date knowledge, and are well supported in their role.

##### **Investing in mental health training**

Mental health training continues to be sought after.

Not only did YANA train 82 people as Mental Health First Aiders, but the charity was also able to provide:

- Refresher training for 27 people to retain the qualification.
- YANA's 6-month support package and Share and Care (peer support) sessions.
- a half day "Mental Health: The Essentials" training to 24 individuals.
- An introduction to Stress and Anxiety interactive workshop to 6 different businesses and community groups. The attendees learned how to recognise stress and anxiety and understand healthy coping strategies.

##### **Building awareness**

All the activities YANA undertakes contribute to building awareness of mental health and related issues, with the aim of reducing stigma that exists in agriculture and encouraging conversations.

A total of 56 events, community groups, conferences, and organisations had YANA representation and/or talks provided. Talks given reached at least 1500 people, all involved in the agricultural communities of East Anglia.

YANA Connectors are volunteers who raise awareness by supporting events, helping with fundraising, and also distributing information and literature to organisations and individuals in their local area. YANA Connectors are the experts in their local area and are therefore best placed to liaise with YANA's office to ensure opportunities are taken. It is a three-way line of communication that enables everyone to ensure that the help YANA provides is known about in the places it is needed.

Volunteers received training to deliver talks in their local communities and received resources to aid their ability to do this effectively and with up-to-date information.

A sticker campaign continues to thrive by way of distributing vehicle stickers, a simple way for people to remind others that help is available.

## YANA CIO

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

YANA's suicide prevention resource, 7 Tractor Facts to Save a Life, continues to be distributed nationally, helping people to know how to respond to someone who might be struggling or in crisis.

YANA's growth into Cambridgeshire and Essex continues as the awareness of our services in these areas is slowly extended. There has been a particular focus on the Huntingdon and Fens area, where events have been attended, mental health training has been delivered and help has been provided to individuals and families in need of support.

#### **Looking ahead**

At YANA's annual strategic planning day, Trustees agreed three key objectives for YANA over the next three years and these are to:

Maintain day to day operations: training; counselling; helpline & awareness raising.

Develop internal structures and processes that meet the growing needs of the agricultural community in East Anglia through the help YANA provides.

Extend awareness of our support in Cambridgeshire, Essex & Suffolk.

None of this would be possible without the commitment of our volunteers, fundraisers, grant makers, and donors who remain by our side, as we extend our help to more individuals in need.

#### **FINANCIAL REVIEW**

##### **Financial position**

The year to 31st March 2024 reflects the planned investment made by the trustees in setting up the structure, processes and team to deliver the live helpline. The Trustees had budgeted for a deficit, utilising reserves in the delivery of the Charity's objectives. We are delighted that the Charity has continued to attract donations from grant makers, commercial supporters and a wide body of individual donors enabling the charity to deliver its outcomes in other areas, such as Mental Health First Aid training and raising awareness. Reserves at 31 March 2024 were £272,271 (2023: £337,725). Restricted funds consist of grants towards specific operating costs. Our investments remain intact, and these funds are invested in low risk investments suitable for charities and provide sufficient returns, when added to regular donations and similar support, to cover expected annual running costs of the charity, including the cost of funding counselling.

##### **Reserves policy**

The Charity maintains sufficient liquidity, through a combination of cash at bank and investments held as part of its investment portfolio, to cover envisaged annual administration and professional costs including salaries. Since the inception of the charity when it was in receipt of significant funds from the Clan Trust, the Trustees have been working on establishing its core outputs to meet its charitable objectives and also working towards establishing a reserves policy to support that which is still in draft. It is envisaged that over a period of time, some of the free reserves will be spent on charitable objective delivery to ensure that the charity only retains sufficient reserves to ensure its continued existence. A full reserves policy will be developed and finalised in the next 12 months.

##### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about the charity's ability to continue operating. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

## YANA CIO

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document and constitution**

YANA became a Charitable Incorporated Organisation (CIO) with UK registered charity number 1190443 in July 2020. It is governed by its Constitution which was adopted on 17 July 2020, and amended on 20 September 2022, to increase the maximum number of trustees from five to seven.

These accounts present the results for the fourth year of trading.

The financial statements have been prepared in accordance with the accounting policies set out herein and comply with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2015).

##### **Recruitment and appointment of new trustees**

The initial trustees were selected to provide a range of expertise to ensure successful establishment of the charity and cover skills in mental health as well as in the legal and accounting aspects of governance. Appointments were made for an initial 3 year term. . In June 2023 three new trustees were appointed (one based in each of Essex, Suffolk and Norfolk) after a thorough recruitment process. A further trustee was selected and appointed in January 2024 to ensure continuity of appropriate professional expertise in anticipation of an impending retirement.

Trustees who served during the year were:

A Bartram (retired 13 June 2023)  
V Edgecombe [Deputy Vice Chair]  
M Horton (appointed 13 June 2023)  
M Hubbard (retired 1 January 2023)  
H Lamb (appointed 13 June 2023)  
H Kilvert [Chair]  
G Pilcher  
S Rudd (appointed 9 January 2024)  
T Streeter (appointed 13 June 2023) [Vice Chair]

As set out in the Constitution the Board of Trustees must comprise at least three and not more than seven individuals.

##### **Organisational structure**

The Board of Trustees administer the CIO. The Board meets at least four times a year for a full Board meeting.

The Charity Manager is appointed by the Trustees to manage the day-to-day operations of the CIO. To facilitate effective operations, the CIO has delegated authority for operational matters including finance, employment and day to day management of the organisation.

The Board is responsible for the employment and terms and conditions of the Charity Manager and general pay and remuneration terms of all employees.

##### **Decision making**

The Board of Trustees is the principal decision making body of the charity. Any decisions taken by the Trustees in the running of the charity are done so in accordance with the constitution.

##### **Induction and training of new trustees**

There is an informal induction process for new Trustees, each one meeting with the Chair of the Board prior to attending their first full board meeting. Copies of the Constitution and key business documents are made available to the new Trustee.

During the first Board meeting the new Trustee will meet key employees and other Trustees. Trustees are also provided with a copy of the Charity Commission publication CC3 "The Essential Trustee" and invited to receive trustee training. Further training opportunities are also identified throughout the year with various trustees attending seminars providing feedback at relevant board meetings.

## YANA CIO

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1190443

##### **Principal address**

Norfolk Showground  
Dereham Road  
Norwich  
Norfolk  
NR5 0TT

##### **Trustees**

G S Pilcher  
H J Kilvert  
Ms A S Bartram (resigned 13.6.23)  
Ms V C Edgecombe  
M Horton (appointed 13.6.23)  
H Lamb (appointed 13.6.23)  
S Rudd (appointed 9.1.24)  
T Streeter (appointed 13.6.23)

##### **Independent Examiner**

Knights Lowe Chartered Accountants  
Eldo House  
Kempson Way  
Suffolk Business Park  
Bury St Edmunds  
Suffolk  
IP32 7AR

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports)

Regulations 2008 and the provisions of the charity's constitution requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

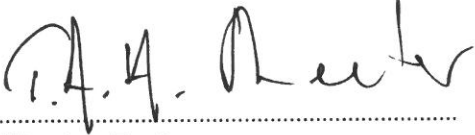
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

YANA CIO

Report of the Trustees  
for the Year Ended 31 March 2024

Approved by order of the board of trustees on 28 August 2024 and signed on its behalf by:



.....  
T Streeter - Trustee

**Independent Examiner's Report to the Trustees of**  
**YANA CIO**

**Independent examiner's report to the trustees of YANA CIO**

I report to the charity trustees on my examination of the accounts of YANA CIO (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J Knights ACA, BSc

Knights Lowe Chartered Accountants  
Eldo House  
Kempson Way  
Suffolk Business Park  
Bury St Edmunds  
Suffolk  
IP32 7AR

Date: .....4.9.2024.....

**YANA CIO**

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

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<u>138,839</u>	<u>2,917</u>	<u>141,756</u>	<u>162,717</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Support Costs	3	30,695	-	30,695	23,396
Direct costs		<u>188,432</u>	<u>2,936</u>	<u>191,368</u>	<u>132,204</u>
<b>Total</b>		<u>219,127</u>	<u>2,936</u>	<u>222,063</u>	<u>155,600</u>
Net gains/(losses) on investments		<u>14,853</u>	-	<u>14,853</u>	<u>(396)</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	13	<u>(65,435)</u> <u>(19)</u>	<u>(19)</u> <u>19</u>	<u>(65,454)</u> <u>-</u>	6,721 <u>-</u>
<b>Net movement in funds</b>		<u>(65,454)</u>	-	<u>(65,454)</u>	6,721
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>337,725</u>	-	<u>337,725</u>	331,004
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>272,271</u></u>	<u><u>-</u></u>	<u><u>272,271</u></u>	<u><u>337,725</u></u>

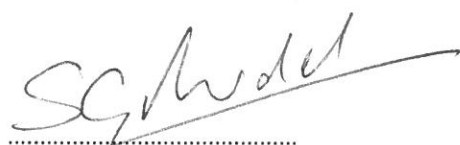
The notes form part of these financial statements

**YANA CIO**

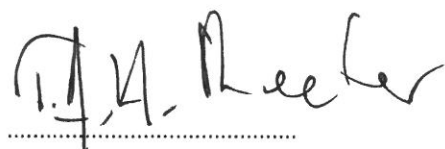
**Balance Sheet**  
**31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	3,045	-	3,045	2,872
Investments	10	<u>232,078</u>	-	<u>232,078</u>	<u>211,576</u>
		<b>235,123</b>	-	<b>235,123</b>	214,448
<b>CURRENT ASSETS</b>					
Debtors	11	7,243	-	7,243	1,037
Cash at bank and in hand		<u>39,542</u>	<u>1,945</u>	<u>41,487</u>	<u>128,896</u>
		<b>46,785</b>	<b>1,945</b>	<b>48,730</b>	129,933
<b>CREDITORS</b>					
Amounts falling due within one year	12	<u>(9,637)</u>	<u>(1,945)</u>	<u>(11,582)</u>	<u>(6,656)</u>
<b>NET CURRENT ASSETS</b>		<u><b>37,148</b></u>	-	<u><b>37,148</b></u>	<u>123,277</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>272,271</b></u>	-	<u><b>272,271</b></u>	<u>337,725</u>
<b>NET ASSETS</b>		<u><u><b>272,271</b></u></u>	-	<u><u><b>272,271</b></u></u>	<u><u>337,725</u></u>
<b>FUNDS</b>					
Unrestricted funds	13			<u><b>272,271</b></u>	<u>337,725</u>
<b>TOTAL FUNDS</b>				<u><u><b>272,271</b></u></u>	<u><u>337,725</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 August 2024 and were signed on its behalf by:



.....  
S. Rudd - Trustee



.....  
T Streeter - Trustee

The notes form part of these financial statements

## YANA CIO

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

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are included in the Statement of Financial Activities when entitlement occurs, The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued,

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and is classified by activity. The costs of each activity are made up of direct costs and shared costs, including support costs involved in undertaking each activity.

Direct costs attributable to a single activity are allocated directly to that activity.

Support costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between activities on a basis consistent with the use of resources.

Central staff costs are allocated on the basis of time spent and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any support costs.

All expenditure is inclusive of irrecoverable VAT.

##### **Tangible fixed assets**

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

Computer equipment - 25% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund.

**YANA CIO**

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

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Going concern**

After making appropriate enquiries and taking into consideration future income streams, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they have adopted a going concern basic in preparing the financial statements.

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably, in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised are combined and presented in the Statement of Financial Activities.

**2. DONATIONS AND LEGACIES**

	<b>2024</b>	2023
	£	£
Donations	<b>132,689</b>	143,791
Grants	<b>3,417</b>	17,837
Interest on investments	<b>5,650</b>	1,089
	<b><u>141,756</u></b>	<u>162,717</u>

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

	<b>2024</b>	2023
	£	£
Royal Countryside Fund	<b>2,917</b>	-
Aylsham Show	<b>500</b>	-
Talent Fund	-	4,200
Movement for Good	-	10,000
Paul Basham Charitable Trust	-	3,000
AF Affinity	-	637
	<b><u>3,417</u></b>	<u>17,837</u>

**YANA CIO**

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

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Support Costs	-	<b>30,695</b>	<b>30,695</b>
Direct costs	<b><u>191,368</u></b>	<u>-</u>	<b><u>191,368</u></b>
	<b><u>191,368</u></b>	<b><u>30,695</u></b>	<b><u>222,063</u></b>

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024 £	2023 £
Wages	<b>50,072</b>	30,028
Counselling	<b>21,740</b>	22,900
Mental Health Courses	<b>55,624</b>	45,425
Donation -Worcestershire costs	<b>37,733</b>	-
Volunteers expenses	<b>1,394</b>	-
IT costs	<b>2,747</b>	-
Training	<b>5,018</b>	2,183
Promotional activity	<b><u>17,040</u></b>	<u>31,668</u>
	<b><u>191,368</u></b>	<b><u>132,204</u></b>

**5. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Support Costs	<b><u>26,351</u></b>	<b><u>483</u></b>	<b><u>3,861</u></b>	<b><u>30,695</u></b>

The charity has reclassified certain expenditure in the previous year from support costs to direct costs, as they are considered to be directly related to the charitable activities. Total support costs reallocated to direct costs in 2023 amounted to £63,879.

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

	2024 Support Costs £	2023 Support Costs £
Wages	<b>12,646</b>	<b>13,718</b>
Insurance	<b>1,915</b>	<b>1,765</b>
Telephone and licences	<b>1,000</b>	<b>1,054</b>
Printing, postage & stationery	<b>263</b>	-
Sundries	<b>2,286</b>	<b>1,697</b>
IT costs	<b>4,780</b>	-
Travel & subsistence	<b>2,236</b>	<b>1,190</b>
Depreciation of tangible and heritage assets	<b>1,225</b>	<b>511</b>
Bank charges	<b>483</b>	<b>336</b>
Accountancy & independent exam	<b><u>3,801</u></b>	<b><u>3,125</u></b>
Carried forward	<b>30,635</b>	<b>23,396</b>

YANA CIO

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

**5. SUPPORT COSTS - continued**

	<b>2024</b>	<b>2023</b>
	Support Costs	Total activities
	£	£
Brought forward	<b>30,635</b>	<b>23,396</b>
Legal and professional fees	<u>60</u>	<u>-</u>
	<b><u>30,695</u></b>	<b><u>23,396</u></b>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

The aggregate amount of expenses paid to Trustees in respect of support costs amounted to £132.20.

**7. STAFF COSTS**

	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	<u>62,718</u>	<u>43,746</u>
	<b><u>62,718</u></b>	<b><u>43,746</u></b>

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

	<b>2024</b>	<b>2023</b>
Management and administration	<u>4</u>	<u>3</u>

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>162,717</u>	<u>-</u>	<u>162,717</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Support Costs	23,396	-	23,396
Direct costs	<u>132,204</u>	<u>-</u>	<u>132,204</u>
<b>Total</b>	<u>155,600</u>	<u>-</u>	<u>155,600</u>
Net gains/(losses) on investments	<u>(396)</u>	<u>-</u>	<u>(396)</u>
<b>NET INCOME</b>	6,721	-	6,721

YANA CIO

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	331,004	-	331,004
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>337,725</u>	<u>-</u>	<u>337,725</u>
9. TANGIBLE FIXED ASSETS			Computer equipment £
<b>COST</b>			
At 1 April 2023			<b>3,503</b>
Additions			<u>1,398</u>
At 31 March 2024			<u>4,901</u>
<b>DEPRECIATION</b>			
At 1 April 2023			<b>631</b>
Charge for year			<u>1,225</u>
At 31 March 2024			<u>1,856</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024			<u>3,045</u>
At 31 March 2023			<u>2,872</u>
10. FIXED ASSET INVESTMENTS			Listed investments £
<b>MARKET VALUE</b>			
At 1 April 2023			<b>211,576</b>
Revaluations and reinvestment of income			<u>20,502</u>
At 31 March 2024			<u>232,078</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024			<u>232,078</u>
At 31 March 2023			<u>211,576</u>

There were no investment assets outside the UK.

YANA CIO

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

**10. FIXED ASSET INVESTMENTS - continued**

Cost or valuation at 31 March 2024 is represented by:

	Listed investments £
Valuation in 2021	6,183
Valuation in 2022	6,551
Valuation in 2023	693
Valuation in 2024	20,502
Cost	<u>198,149</u>
	<u>232,078</u>

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

	2024 £	2023 £
Prepayments	<u>7,243</u>	<u>1,037</u>

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

	2024 £	2023 £
Trade creditors	1,669	1,935
Taxation and social security	3,967	1,681
Accruals and deferred income	<u>5,946</u>	<u>3,040</u>
	<u>11,582</u>	<u>6,656</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	337,725	(65,435)	(19)	272,271
<b>Restricted funds</b>				
The Royal Countryside Fund	-	(19)	19	-
	<u>337,725</u>	<u>(65,454)</u>	<u>-</u>	<u>272,271</u>

**YANA CIO**

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

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	138,839	(219,127)	14,853	(65,435)
<b>Restricted funds</b>				
The Royal Countryside Fund	2,917	(2,936)	-	(19)
<b>TOTAL FUNDS</b>	<u>141,756</u>	<u>(222,063)</u>	<u>14,853</u>	<u>(65,454)</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	331,004	6,721	337,725
<b>TOTAL FUNDS</b>	<u>331,004</u>	<u>6,721</u>	<u>337,725</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	162,717	(155,600)	(396)	6,721
<b>TOTAL FUNDS</b>	<u>162,717</u>	<u>(155,600)</u>	<u>(396)</u>	<u>6,721</u>

**YANA CIO**

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

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	331,004	(58,714)	(19)	272,271
<b>Restricted funds</b>				
The Royal Countryside Fund	-	(19)	19	-
<b>TOTAL FUNDS</b>	<u>331,004</u>	<u>(58,733)</u>	<u>-</u>	<u>272,271</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	301,556	(374,727)	14,457	(58,714)
<b>Restricted funds</b>				
The Royal Countryside Fund	2,917	(2,936)	-	(19)
<b>TOTAL FUNDS</b>	<u>304,473</u>	<u>(377,663)</u>	<u>14,457</u>	<u>(58,733)</u>

**14. RELATED PARTY DISCLOSURES**

The aggregate amount of donations to the charity made by Trustees amounted to £63.05 for the year ended 31 March 2024.

YANA CIO

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

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	132,689	143,791
Grants	3,417	17,837
Interest on investments	5,650	1,089
	<u>141,756</u>	<u>162,717</u>
<b>Total incoming resources</b>	<b>141,756</b>	<b>162,717</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	50,072	30,028
Counselling	21,740	22,900
Mental Health Courses	55,624	45,425
Donation -Worcestershire costs	37,733	-
Volunteers expenses	1,394	-
IT costs	2,747	-
Training	5,018	2,183
Promotional activity	17,040	31,668
	<u>191,368</u>	<u>132,204</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	12,646	13,718
Insurance	1,915	1,765
Telephone and licences	1,000	1,054
Printing, postage & stationery	263	-
Sundries	2,286	1,697
IT costs	4,780	-
Travel & subsistence	2,236	1,190
Computer equipment	1,225	511
	<u>26,351</u>	<u>19,935</u>
<b>Finance</b>		
Bank charges	483	336
<b>Governance costs</b>		
Accountancy & independent exam	3,801	3,125
Legal and professional fees	60	-
	<u>3,861</u>	<u>3,125</u>
<b>Total resources expended</b>	<b>222,063</b>	<b>155,600</b>
<b>Net (expenditure)/income before gains and losses</b>	<b>(80,307)</b>	<b>7,117</b>

This page does not form part of the statutory financial statements

**YANA CIO**

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

	2024 £	2023 £
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u>14,853</u>	<u>(396)</u>
<b>Net (expenditure)/income</b>	<u><u>(65,454)</u></u>	<u><u>6,721</u></u>

This page does not form part of the statutory financial statements

**YANA**

England & Wales - Charity number 1190443

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# Accounts

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REGISTERED CHARITY NUMBER: 1190443



# Knights Lowe

Chartered Accountants & Business Advisers

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2023

for

YANA CIO

Knights Lowe Chartered Accountants  
Eldo House  
Kempson Way  
Suffolk Business Park  
Bury St Edmunds  
Suffolk  
IP32 7AR



Eldo House, Kempson Way, Suffolk Business Park  
Bury St Edmunds, Suffolk, IP32 7AR

01284 701300  
info@knightslowe.co.uk  
knightslowe.co.uk

**YANA CIO**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2023**

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## YANA CIO

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

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the CIO are;

- to preserve and protect the mental health of agricultural workers and the rural community in general, in particular by providing a mental health support service and promoting the provision of counselling and other forms of therapy.
- to promote suicide prevention within the rural community, and;
- promote awareness of the importance of good mental health and educate the rural sector in matters relating to mental health.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including guidance "Public benefit: running a charity (PB2).

##### **Significant activities**

The charity saw continued growth in the number of requests for help made to the helpline and in its funded counselling provision. This support contributes to the prevention of suicide and remains the charities core activity.

The provision of mental health training is the preventative work that underpins the promotion of good mental health and suicide prevention. This develops understanding, confidence, and self awareness within the rural communities of East Anglia, and equips people with tools to help themselves and those around them.

The charity works to raise awareness of the problems of mental health in the rural community by educating those working in this area and opening the debate amongst the wider community and those in government and positions of influence. In doing so, the trustees have had regard to the guidance provided by the Charities Commission on public benefit.

##### **Public benefit**

The main activities for the year are promotion of good mental health through training, counselling, a confidential helpline and awareness arising.

The key actions employed to achieve the Charities objectives are:

- Providing a confidential helpline and fully funded counselling
- Building awareness of mental health through campaigns, resources, events and talks
- Investing in Mental Health training

In doing so, the trustees have had regard to the guidance provided by the Charities Commission on public benefit.

## YANA CIO

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

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity continues to go from strength to strength as it provides more support to those in need. In every area of development it ensures all activities are aligned with its charitable objects. This year has seen a focus on the charities geographical growth from working across Norfolk and Suffolk, to becoming established in Essex and Cambridgeshire too. Alongside this has been a focus on developing a robust training offer that ensures there is something for everyone. Be it an introductory self awareness workshop through to a full 2-day Mental Health First Aider course.

The helpline received 25% more requests for help, based on the previous year, and YANA was able to provide funded counselling for 17% more people that were struggling with their mental health and ability to cope.

The three most cited reasons for requesting help were mental health; work; relationships.

Not only did YANA train 134 people as Mental Health First Aiders, the charity was also able to provide:

- Refresher training for 16 people to retain the qualification.
- YANA's 6 month support package and Share and Care (peer support) sessions
- Pilot sessions of a half day Mental Health: The Essentials training to 2 farm businesses directly plus 2 other sessions with a total of 42 individuals attending
- An introduction to Stress and Anxiety interactive workshop to 8 different businesses and community groups with a total of 107 individuals learning how to recognise stress and anxiety and understand healthy coping strategies

A Social Value study was carried out with funding from the Princes Countryside Fund and with support from the Rose Generation. We found for every £1.00 invested in Mental Health First Aid Training £3.85 of social value is generated, much of which is due to the support provided post training.

The staff team grew with the addition of a two part time roles; Administrator (with a focus on mental health training), and Helpline Coordinator.

The founder of YANA was invited to attend the house of commons to give evidence to EFRA's enquiry into Rural Mental Health, of which the report has now been published (19 May 2023).

Specific work in Cambridgeshire took place to introduce YANA and raise awareness of the support that is now available to the county. This was achieved through a stakeholder event; attending events; distribution of literature through partnerships; giving talks; and networking.

In the early part of 2023, work to raise awareness in Essex started, with the charities presence at events, and contributing to a suicide prevention project in Maldon.

A total of 62 events, community groups, conferences, and organisations had YANA representation and/or talks provided. Talks given reached at least 1200 people, all involved in the agricultural communities of East Anglia.

The Sticking Up for Better Rural Mental Health campaign continued to prove popular as well as leading people to ask for help. It provides a simple way for people to feel like they are doing something positive, as well as reminding people that help is available.

A resource to encourage people with seven simple steps to have helpful conversations was launched in the form of an air freshener, and now forms part of a small vehicle pack for tractors and other machinery.

Over 10,000 copies of awareness raising and educational literature was distributed. This includes 7 Tractor Facts to Save a Life, vehicle stickers, badges, leaflets, Let's get talking air fresheners and rural support directories.

## YANA CIO

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

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Looking ahead**

Trustees made the difficult decision to find an alternative provider to support the agricultural community of Worcestershire, in order that they could focus on the East Anglian charity YANA is becoming. After exploring a range of options and after undertaking due diligence work, it was agreed that RABI would take over the baton of support in Worcestershire. In May 2023, this work will complete and all donations made to YANA to support the mental health provision in Worcestershire will be transferred to RABI.

At YANA's annual strategic planning day, Trustees agreed four key objectives for YANA during 2023, and these are to:

- Maintain day to day operations: training; counselling; helpline & awareness raising
- Develop the helpline to be open for some live hours
- Extend awareness of our support in Cambridgeshire, Essex & Suffolk
- Recruit new trustees

The year ahead is one of further growth and development as YANA truly establishes itself as a key part of the support available to agricultural and rural communities in East Anglia.

This would not be possible without the commitment of our volunteers, fundraisers, grant makers, and donors who remain by our side, as we extend our help to more individuals in need.

#### **FINANCIAL REVIEW**

##### **Financial position**

The year to 31st March 2023 has covered a further period of change for the charity reflecting a full year of the manager's salary and the addition of other paid part time staff roles, whilst the activities continue to grow. The Trustees had budgeted for a break even position and have achieved the expected level of costs and are delighted that the charity has continued to attract donations from grant makers, commercial supporters and a wide body of individual donors enabling the charity to exist within its income and to grow reserves to those held at 31st March 2023 of £337,725 (2022 - £331,004). The charity has no restricted funds. Our investments remain intact and these funds are invested in low risk investments suitable for charities and provide sufficient returns, when added to regular donations and similar support, to cover expected annual running costs of the charity, including the cost of funding counselling those in need.

##### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about the charity's ability to continue operating. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

These accounts present the results for the third year of trading.

The financial statements have been prepared in accordance with the accounting policies set out herein and comply with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2015).

## YANA CIO

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Charity constitution**

YANA became a Charitable Incorporated Organisation (CIO) with UK registered charity number 1190443 in July 2022. It is governed by its Constitution which was adopted on 17 July 2020, and amended on 20 September 2022, to increase the maximum number of trustees from five to seven.

##### **Recruitment and appointment of new trustees**

The initial trustees were selected to provide a range of expertise to ensure successful establishment of the charity and cover skills in mental health as well as in the legal and accounting aspects of governance. Appointments were made for an initial 3 year term.

Trustees who served during the year were:

A Bartram  
V Edgecombe  
M Hubbard (retired 1 January 2023)  
H Kilvert [Chair]  
G Pilcher

As set out in the Constitution the Board of Trustees must comprise at least three and not more than seven individuals.

##### **Organisational structure**

The Board of Trustees administer the CIO. The Board meets at least four times a year for a full Board meeting.

The Charity Manager is appointed by the Trustees to manage the day-to-day operations of the CIO. To facilitate effective operations, the CIO has delegated authority for operational matters including finance, employment and day to day management of the organisation.

The Board is responsible for the employment and terms and conditions of the Charity Manager and general pay and remuneration terms of all employees.

##### **Decision making**

The board of trustees is the principle decision making body of the charity. Any decisions taken by the trustees in the running of the charity are done so in regular meetings of the trustee board.

##### **Induction and training of new trustees**

There is an informal induction process for new Trustees, each one meeting with the Chair of the Board prior to attending their first full board meeting. Copies of the Constitution and key business documents are made available to the new Trustee.

During the first Board meeting the new Trustee will meet key employees and other Trustees.

Trustees are also provided with a copy of the Charity Commission publication CC3 "The Essential Trustee". Further training opportunities are also identified throughout the year and various trustees will attend seminars providing feedback at relevant board meetings.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1190443

##### **Principal address**

Norfolk Showground  
Dereham Road  
Norwich  
Norfolk  
NR5 0TT

**YANA CIO**

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

**Trustees**

G S Pilcher  
M E J Hubbard  
H J Kilvert  
Ms A S Bartram  
Ms V C Edgecombe

**Independent Examiner**

Knights Lowe Chartered Accountants  
Eldo House  
Kempson Way  
Suffolk Business Park  
Bury St Edmunds  
Suffolk  
IP32 7AR

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 13<sup>th</sup> June 2023 and signed on its behalf by:



G S Pilcher - Trustee

**Independent Examiner's Report to the Trustees of  
YANA CIO**

**Independent examiner's report to the trustees of YANA CIO**

I report to the charity trustees on my examination of the accounts of YANA CIO (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J Knights ACA, BSc

Knights Lowe Chartered Accountants  
Eldo House  
Kempson Way  
Suffolk Business Park  
Bury St Edmunds  
Suffolk  
IP32 7AR

Date: .....20.7.2023.....

**YANA CIO**

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

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<u>162,717</u>	-	<u>162,717</u>	<u>135,602</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Support Costs		110,175	-	110,175	67,864
Direct costs		<u>45,425</u>	-	<u>45,425</u>	<u>49,773</u>
<b>Total</b>		<u>155,600</u>	-	<u>155,600</u>	<u>117,637</u>
Net gains/(losses) on investments		<u>(396)</u>	-	<u>(396)</u>	<u>6,471</u>
<b>NET INCOME</b>		<b>6,721</b>	-	<b>6,721</b>	<b>24,436</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>331,004</u>	-	<u>331,004</u>	<u>306,568</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>337,725</u></u>	<u><u>-</u></u>	<u><u>337,725</u></u>	<u><u>331,004</u></u>

The notes form part of these financial statements

**YANA CIO**

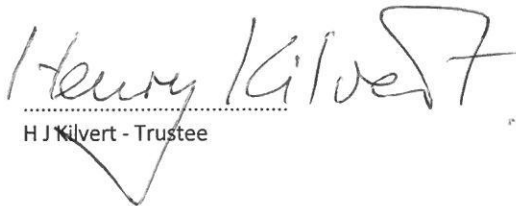
**Balance Sheet**  
**31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	2,872	-	2,872	881
Investments	10	211,576	-	211,576	210,883
		<u>214,448</u>	<u>-</u>	<u>214,448</u>	<u>211,764</u>
<b>CURRENT ASSETS</b>					
Debtors	11	1,037	-	1,037	1,975
Cash at bank		128,896	-	128,896	126,489
		<u>129,933</u>	<u>-</u>	<u>129,933</u>	<u>128,464</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(6,656)	-	(6,656)	(9,224)
		<u>123,277</u>	<u>-</u>	<u>123,277</u>	<u>119,240</u>
<b>NET CURRENT ASSETS</b>					
		<u>337,725</u>	<u>-</u>	<u>337,725</u>	<u>331,004</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>337,725</u>	<u>-</u>	<u>337,725</u>	<u>331,004</u>
<b>NET ASSETS</b>					
		<u>337,725</u>	<u>-</u>	<u>337,725</u>	<u>331,004</u>
<b>FUNDS</b>					
Unrestricted funds	13			337,725	331,004
<b>TOTAL FUNDS</b>					
				<u>337,725</u>	<u>331,004</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 June 2023 and were signed on its behalf by:



G S Pilcher - Trustee



H J Kilvert - Trustee

## YANA CIO

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

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are included in the Statement of Financial Activities when entitlement occurs, The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued,

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and is classified by activity. The costs of each activity are made up of direct costs and shared costs, including support costs involved in undertaking each activity.

Direct costs attributable to a single activity are allocated directly to that activity.

Support costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between activities on a basis consistent with the use of resources.

Central staff costs are allocated on the basis of time spent and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any support costs.

All expenditure is inclusive of irrecoverable VAT.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

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

Computer equipment - 25% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

**YANA CIO**

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

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Going concern**

After making appropriate enquiries and taking into consideration future income streams, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they have adopted a going concern basis in preparing the financial statements.

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably, in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised are combined and presented in the Statement of Financial Activities.

**2. DONATIONS AND LEGACIES**

	<b>2023</b>	2022
	<b>£</b>	£
Donations	<b>143,791</b>	127,190
Grants	<b>17,837</b>	8,333
Interest on investments	<b>1,089</b>	79
	<b><u>162,717</u></b>	<u>135,602</u>

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

	<b>2023</b>	2022
	<b>£</b>	£
Princes Trust	<b><u>17,837</u></b>	<u>8,333</u>

**YANA CIO**

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

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Support Costs	22,900	87,275	110,175
Direct costs	45,425	-	45,425
	<u>68,325</u>	<u>87,275</u>	<u>155,600</u>

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2023 £	2022 £
Counselling	22,900	16,148
Mental Health Courses	45,425	31,490
	<u>68,325</u>	<u>47,638</u>

**5. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Support Costs	83,814	336	3,125	87,275
	<u>83,814</u>	<u>336</u>	<u>3,125</u>	<u>87,275</u>

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

	2023 Support Costs £	2022 Total activities £
Wages	43,746	30,499
Insurance	1,765	689
Training	2,183	-
Telephone and licences	1,054	116
Promotional activity	31,668	31,144
Sundries	1,697	1,206
Travel & subsistence	1,190	-
Depreciation of tangible and heritage assets	511	120
Bank charges	336	36
Accountancy & independent exam	3,125	2,800
Legal and professional fees	-	1,254
	<u>87,275</u>	<u>67,864</u>

**YANA CIO**

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

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**7. STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	<b>43,746</b>	30,499
	<u><b>43,746</b></u>	<u>30,499</u>

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

	<b>2023</b>	<b>2022</b>
Management and administration	<b>3</b>	1
	<u><b>3</b></u>	<u>1</u>

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	135,602	-	135,602
	<u>135,602</u>	<u>-</u>	<u>135,602</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Support Costs	67,864	-	67,864
Direct costs	47,638	2,135	49,773
	<u>115,502</u>	<u>2,135</u>	<u>117,637</u>
<b>Total</b>	<u>115,502</u>	<u>2,135</u>	<u>117,637</u>
Net gains on investments	6,471	-	6,471
	<u>6,471</u>	<u>-</u>	<u>6,471</u>
<b>NET INCOME/(EXPENDITURE)</b>	26,571	(2,135)	24,436
	<u>26,571</u>	<u>(2,135)</u>	<u>24,436</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	304,433	2,135	306,568
	<u>304,433</u>	<u>2,135</u>	<u>306,568</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>331,004</u></u>	<u><u>-</u></u>	<u><u>331,004</u></u>

YANA CIO

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

<b>9. TANGIBLE FIXED ASSETS</b>	Computer equipment £
<b>COST</b>	
At 1 April 2022	1,001
Additions	2,502
	<hr/>
At 31 March 2023	3,503
	<hr/>
<b>DEPRECIATION</b>	
At 1 April 2022	120
Charge for year	511
	<hr/>
At 31 March 2023	631
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2023	2,872
	<hr/> <hr/>
At 31 March 2022	881
	<hr/> <hr/>
<b>10. FIXED ASSET INVESTMENTS</b>	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2022	210,883
Revaluations	693
	<hr/>
At 31 March 2023	211,576
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2023	211,576
	<hr/> <hr/>
At 31 March 2022	210,883
	<hr/> <hr/>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2023 is represented by:

	Listed investments £
Valuation in 2021	6,183
Valuation in 2022	6,551
Valuation in 2023	693
Cost	198,149
	<hr/>
	211,576
	<hr/> <hr/>

**YANA CIO**

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

<b>11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Prepayments	<b>1,037</b>	<b>1,975</b>
	<u>          </u>	<u>          </u>

<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>1,935</b>	<b>3,421</b>
Taxation and social security	<b>1,681</b>	<b>1,205</b>
Accruals and deferred income	<b>3,040</b>	<b>4,598</b>
	<u>          </u>	<u>          </u>
	<b>6,656</b>	<b>9,224</b>
	<u>          </u>	<u>          </u>

<b>13. MOVEMENT IN FUNDS</b>		Net movement in funds	At
	At 1.4.22		31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>331,004</b>	<b>6,721</b>	<b>337,725</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>331,004</b>	<b>6,721</b>	<b>337,725</b>
	<u>          </u>	<u>          </u>	<u>          </u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	<b>162,717</b>	<b>(155,600)</b>	<b>(396)</b>	<b>6,721</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>162,717</b>	<b>(155,600)</b>	<b>(396)</b>	<b>6,721</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**Comparatives for movement in funds**

		Net movement in funds	At
	At 1.4.21		31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	304,433	26,571	331,004
<b>Restricted funds</b>			
Suffolk Community Fund	2,135	(2,135)	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>306,568</b>	<b>24,436</b>	<b>331,004</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**YANA CIO**

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

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	135,602	(115,502)	6,471	26,571
<b>Restricted funds</b>				
Suffolk Community Fund	-	(2,135)	-	(2,135)
<b>TOTAL FUNDS</b>	<u>135,602</u>	<u>(117,637)</u>	<u>6,471</u>	<u>24,436</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	304,433	33,292	337,725
<b>Restricted funds</b>			
Suffolk Community Fund	2,135	(2,135)	-
<b>TOTAL FUNDS</b>	<u>306,568</u>	<u>31,157</u>	<u>337,725</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	298,319	(271,102)	6,075	33,292
<b>Restricted funds</b>				
Suffolk Community Fund	-	(2,135)	-	(2,135)
<b>TOTAL FUNDS</b>	<u>298,319</u>	<u>(273,237)</u>	<u>6,075</u>	<u>31,157</u>

The restricted fund Suffolk Community Fund represents a grant received to fund counselling sessions for men from agricultural/rural industries.

YANA CIO

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

**14. RELATED PARTY DISCLOSURES**

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

YANA CIO

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

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	143,791	127,190
Grants	17,837	8,333
Interest on investments	1,089	79
	<u>162,717</u>	<u>135,602</u>
<b>Total incoming resources</b>	<b>162,717</b>	<b>135,602</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Counselling	22,900	16,148
Mental Health Courses	45,425	31,490
Suffolk community grant costs	-	2,135
	<u>68,325</u>	<u>49,773</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	43,746	30,499
Insurance	1,765	689
Training	2,183	-
Telephone and licences	1,054	116
Promotional activity	31,668	31,144
Sundries	1,697	1,206
Travel & subsistence	1,190	-
Computer equipment	511	120
	<u>83,814</u>	<u>63,774</u>
<b>Finance</b>		
Bank charges	336	36
<b>Governance costs</b>		
Accountancy & independent exam	3,125	2,800
Legal and professional fees	-	1,254
	<u>3,125</u>	<u>4,054</u>
Total resources expended	<u>155,600</u>	<u>117,637</u>
<b>Net income before gains and losses</b>	<b>7,117</b>	<b>17,965</b>
<b>Realised recognised gains and losses</b>		
Carried forward	7,117	17,965

This page does not form part of the statutory financial statements

**YANA CIO**

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

	2023	2022
	£	£
<b>Realised recognised gains and losses</b>		
Brought forward	<b>7,117</b>	17,965
Realised gains/(losses) on fixed asset investments	<b>(396)</b>	6,471
<b>Net income</b>	<b><u>6,721</u></b>	<b><u>24,436</u></b>

This page does not form part of the statutory financial statements

**YANA**

England & Wales - Charity number 1190443

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# Accounts

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REGISTERED CHARITY NUMBER: 1190443

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2022**  
**for**  
**YANA CIO**

Knights Lowe Chartered Accountants  
Eldo House  
Kempson Way  
Bury St Edmunds  
Suffolk  
IP32 7AR

**YANA CIO**

**Contents of the Financial Statements  
for the Year Ended 31 March 2022**

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## YANA CIO

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

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the CIO are;

- to preserve and protect the mental health of agricultural workers and the rural community in general, in particular by providing a mental health support service and promoting the provision of counselling and other forms of therapy.
- to promote suicide prevention within the rural community, and;
- promote awareness of the importance of good mental health and educate the rural sector in matters relating to mental health.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including guidance "Public benefit: running a charity (PB2).

##### **Significant activities**

The initial period of activity coincided with the Covid pandemic and activity has been restricted according to government guidance. The charity has however been able to maintain a confidential helpline and to arrange and fund counselling wherever required to those in need. Training in suicide prevention is provided through courses and the charity works to raise awareness of the problems of mental health in the rural community by education those working in this area and opening the debate amongst the wider community and those in government and positions of influence. In doing so, the trustees have had regard to the guidance provided by the Charities Commission on public benefit.

##### **Public benefit**

The main activities for the year are promotion of good mental health through training, counselling, a confidential helpline and awareness arising.

The key actions employed to achieve the Charities objectives are to:

Provide a confidential helpline and fully funded counselling

Build awareness of mental health through campaigns, resources, events and talks

Invest in Mental Health First Aid training

In doing so, the trustees have had regard to the guidance provided by the Charities Commission on public benefit.

## YANA CIO

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

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity was established on 17th July 2020 having previously operated as a division of the Clan Trust (a registered charity) under the umbrella of the "YANA project".

The provision of the confidential helpline, the funding of counselling, the training programmes and project to raise awareness of the issues were all well established under the Clan Trust and these have continued in the new charity, with calls received increasing by 88% and 33% more people receiving counselling than the previous year.

Mental Health First Aid training has been able to restart, with 74 people qualifying as Mental Health First Aiders (MHFA's).

A newly developed Share and Care session and six month support package was introduced to newly qualified MHFA's.

During the year a Charity Manager was appointed to embed the charity into two new counties, Cambridgeshire and Essex, establishing the charity as East Anglian.

Over 1,000 stickers were distributed after launching an awareness raising sticker campaign, called Sticking Up for Better Rural Mental Health. A range of vehicles were embellished with YANA stickers. The message of support available was going out on the road. This led to people calling the helpline who didn't know help was available before seeing these stickers.

Almost 1,000 copies of 7 Tractors Facts to Save a Life were distributed as part of the national suicide prevention campaign.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity continues to attract donations from grant makers, commercial supporters and a wide body of individual donors. These funds are invested in low risk investments suitable for charities and provide sufficient returns to cover expected annual running costs of the charity, including the cost of funding counselling those in need. Reserves held at 31 March 2022 amounted to £331,004 (2021 - £306,568), including restricted funds of £NIL (2021 - £2,135).

##### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about the charity's ability to continue operating. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

These accounts present the results for the second year of trading.

The financial statements have been prepared in accordance with the accounting policies set out herein and comply with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2015).

##### **Charity constitution**

YANA became a Charitable Incorporated Organisation (CIO) with UK registered charity number 1190443 in July 2020 and is governed by its Constitution which was adopted on 17 July 2020.

## YANA CIO

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

As set out in the Constitution the Board of Trustees must comprise at least three and not more than five individuals. If the number falls below this minimum, the remaining trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee. Trustees are appointed for an initial term of three years, and not serving more than three consecutive terms, and are selected based on their skills, knowledge, and experience, to provide the CIO with a broad skill set needed for its effective administration.

Trustees who served during the year were:

G Pilcher (appointed 17 July 2020)

H Kilvert (appointed 17 July 2020)

A Bartram (appointed 17 July 2020)

V Edgecombe (appointed 17 July 2020)

M Hubbard (appointed 4 August 2020)

##### **Organisational structure**

The Board of Trustees administer the CIO. The Board meets at least four times a year for a full Board meeting.

The Charity Manager is appointed by the Trustees to manage the day-to-day operations of the CIO. To facilitate effective operations, the CIO has delegated authority for operational matters including finance, employment and day to day management of the organisation.

The Board is responsible for the employment and terms and conditions of the Charity Manager and general pay and remuneration terms of all employees.

##### **Decision making**

The board of trustees is the principle decision making body of the charity. Any decisions taken by the trustees in running of the charity are done so in regular meetings of the trustee board.

##### **Induction and training of new trustees**

There is an informal induction process for new Trustees, each one meeting with the Chairman of the Board prior to attending their first full board meeting. Copies of the CIO's Constitution, latest Annual Report and statement of accounts and are made available to the new trustee.

During the first Board meeting the new trustee will meet key employees and the other trustees. Trustees are also provided with a copy of the Charity Commission publication CC3 "The Essential Trustee". Further training opportunities are identified throughout the year and various trustees will attend seminars providing feedback at relevant board meetings.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1190443

##### **Principal address**

Norfolk Showground

Dereham Road

Norwich

Norfolk

NR5 0TT

YANA CIO

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

**Trustees**

G S Pilcher  
M E J Hubbard  
H J Kilvert  
Ms A S Bartram  
Ms V C Edgecombe

**Independent Examiner**

Knights Lowe Chartered Accountants  
Eldo House  
Kempson Way  
Bury St Edmunds  
Suffolk  
IP32 7AR

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 20 September 2022 and signed on its behalf by:



G S Pilcher - Trustee

**Independent Examiner's Report to the Trustees of  
YANA CIO**

**Independent examiner's report to the trustees of YANA CIO**

I report to the charity trustees on my examination of the accounts of YANA CIO (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J Knights ACA, BSc  
Knights Lowe Chartered Accountants  
Eldo House  
Kempson Way  
Bury St Edmunds  
Suffolk  
IP32 7AR

Date: .....17.10.2022.....

**YANA CIO**

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

	Notes	Unrestricted fund £	Restricted fund £	<b>2022 Total funds £</b>	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>135,602</b>	-	<b>135,602</b>	338,303
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Support Costs	3	<b>67,864</b>	-	<b>67,864</b>	20,065
Direct costs		<b>47,638</b>	<b>2,135</b>	<b>49,773</b>	17,853
<b>Total</b>		<b>115,502</b>	<b>2,135</b>	<b>117,637</b>	37,918
Net gains on investments		<b>6,471</b>	-	<b>6,471</b>	6,183
<b>NET INCOME/(EXPENDITURE)</b>		<b>26,571</b>	<b>(2,135)</b>	<b>24,436</b>	306,568
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>304,433</b>	<b>2,135</b>	<b>306,568</b>	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>331,004</b>	-	<b>331,004</b>	306,568

**YANA CIO**

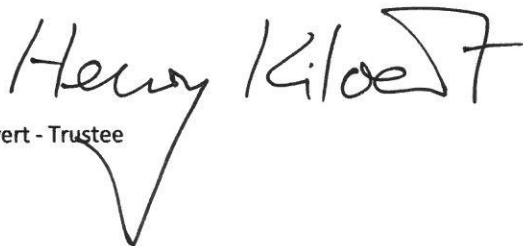
**Balance Sheet  
31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	881	-	881	-
Investments	10	210,883	-	210,883	204,332
		<u>211,764</u>	-	<u>211,764</u>	<u>204,332</u>
<b>CURRENT ASSETS</b>					
Debtors	11	1,975	-	1,975	350
Cash at bank		126,489	-	126,489	104,286
		<u>128,464</u>	-	<u>128,464</u>	<u>104,636</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(9,224)	-	(9,224)	(2,400)
<b>NET CURRENT ASSETS</b>					
		<u>119,240</u>	-	<u>119,240</u>	<u>102,236</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>331,004</u>	-	<u>331,004</u>	306,568
<b>NET ASSETS</b>					
		<u>331,004</u>	-	<u>331,004</u>	<u>306,568</u>
<b>FUNDS</b>					
	13				
Unrestricted funds				331,004	304,433
Restricted funds				-	2,135
<b>TOTAL FUNDS</b>					
				<u>331,004</u>	<u>306,568</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 September 2022 and were signed on its behalf by:



G S Pilcher - Trustee



H J Kilvert - Trustee

## YANA CIO

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

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are included in the Statement of Financial Activities when entitlement occurs, The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued,

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and is classified by activity. The costs of each activity are made up of direct costs and shared costs, including support costs involved in undertaking each activity.

Direct costs attributable to a single activity are allocated directly to that activity.

Support costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between activities on a basis consistent with the use of resources.

Central staff costs are allocated on the basis of time spent and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any support costs.

All expenditure is inclusive of irrecoverable VAT.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

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

Computer equipment - 25% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

**YANA CIO**

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

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Going concern**

After making appropriate enquiries and taking into consideration future income streams, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they have adopted a going concern basis in preparing the financial statements.

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably, in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised are combined and presented in the Statement of Financial Activities.

**2. DONATIONS AND LEGACIES**

	<b>2022</b>	2021
	<b>£</b>	£
Clan Trust funds	-	174,680
Donations	<b>127,190</b>	160,223
Grants	<b>8,333</b>	3,400
Interest on investments	<b>79</b>	-
	<hr/> <b>135,602</b> <hr/>	<hr/> 338,303 <hr/>

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

	<b>2022</b>	2021
	<b>£</b>	£
Princes Trust	<b>8,333</b>	3,400
	<hr/> <b>8,333</b> <hr/>	<hr/> 3,400 <hr/>

**YANA CIO**

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

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 4) £	Grant funding of activities £	Support costs (see note 5) £	Totals £
Support Costs	-	-	<b>67,864</b>	<b>67,864</b>
Direct costs	<b>47,638</b>	<b>2,135</b>	-	<b>49,773</b>
	<u><b>47,638</b></u>	<u><b>2,135</b></u>	<u><b>67,864</b></u>	<u><b>117,637</b></u>

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2022 £	2021 £
Counselling	<b>16,148</b>	11,895
Mental Health Courses	<b>31,490</b>	-
	<u><b>47,638</b></u>	<u>11,895</u>

**5. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Support Costs	<b>63,774</b>	<b>36</b>	<b>4,054</b>	<b>67,864</b>
	<u><b>63,774</b></u>	<u><b>36</b></u>	<u><b>4,054</b></u>	<u><b>67,864</b></u>

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

	2022 Support Costs £	2021 Total activities £
Wages	<b>30,499</b>	<b>9,191</b>
Insurance	<b>689</b>	<b>323</b>
Telephone	<b>116</b>	<b>122</b>
Marketing	<b>31,144</b>	<b>6,099</b>
Sundries	<b>1,206</b>	<b>2,052</b>
Website costs	-	<b>4,571</b>
Depreciation of tangible and heritage assets	<b>120</b>	-
Bank charges	<b>36</b>	-
Auditors' remuneration	<b>2,800</b>	<b>2,400</b>
Legal and professional fees	<b>1,254</b>	-
	<u><b>67,864</b></u>	<u><b>24,758</b></u>

**YANA CIO**

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

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

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

**7. STAFF COSTS**

	<b>2022</b>	2021
	£	£
Wages and salaries	<b>30,499</b>	9,191
	<u>30,499</u>	<u>9,191</u>

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

	<b>2022</b>	2021
Management and administration	<u>1</u>	<u>-</u>

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	334,903	3,400	338,303
	<u>334,903</u>	<u>3,400</u>	<u>338,303</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Support Costs	20,065	-	20,065
Direct costs	16,588	1,265	17,853
	<u>36,653</u>	<u>1,265</u>	<u>37,918</u>
<b>Total</b>	<u>36,653</u>	<u>1,265</u>	<u>37,918</u>
Net gains on investments	6,183	-	6,183
	<u>6,183</u>	<u>-</u>	<u>6,183</u>
<b>NET INCOME</b>	304,433	2,135	306,568
	<u>304,433</u>	<u>2,135</u>	<u>306,568</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>304,433</u>	<u>2,135</u>	<u>306,568</u>

**YANA CIO**

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

**9. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
Additions	1,001
	<hr/>
<b>DEPRECIATION</b>	
Charge for year	120
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2022	881
	<hr/> <hr/>
At 31 March 2021	-
	<hr/> <hr/>

**10. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2021	204,332
Revaluations	6,551
	<hr/>
At 31 March 2022	210,883
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2022	210,883
	<hr/> <hr/>
At 31 March 2021	204,332
	<hr/> <hr/>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2022 is represented by:

	Listed investments £
Valuation in 2021	6,183
Valuation in 2022	6,551
Cost	198,149
	<hr/>
	210,883
	<hr/> <hr/>

**YANA CIO**

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

<b>11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Prepayments	<b>1,975</b>	<b>350</b>
	<u>          </u>	<u>          </u>

<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>3,421</b>	-
Taxation and social security	<b>1,205</b>	-
Accruals and deferred income	<b>4,598</b>	<b>2,400</b>
	<u>          </u>	<u>          </u>
	<b>9,224</b>	<b>2,400</b>
	<u>          </u>	<u>          </u>

<b>13. MOVEMENT IN FUNDS</b>		Net movement	At
	At 1.4.21	in funds	31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>304,433</b>	<b>26,571</b>	<b>331,004</b>
<b>Restricted funds</b>			
Suffolk Community Fund	<b>2,135</b>	<b>(2,135)</b>	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>306,568</b>	<b>24,436</b>	<b>331,004</b>
	<u>          </u>	<u>          </u>	<u>          </u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	<b>135,602</b>	<b>(115,502)</b>	<b>6,471</b>	<b>26,571</b>
<b>Restricted funds</b>				
Suffolk Community Fund	-	<b>(2,135)</b>	-	<b>(2,135)</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>135,602</b>	<b>(117,637)</b>	<b>6,471</b>	<b>24,436</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**YANA CIO**

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

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>		
General fund	304,433	304,433
<b>Restricted funds</b>		
Suffolk Community Fund	2,135	2,135
<b>TOTAL FUNDS</b>	<u>306,568</u>	<u>306,568</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	334,903	(36,653)	6,183	304,433
<b>Restricted funds</b>				
Suffolk Community Fund	3,400	(1,265)	-	2,135
<b>TOTAL FUNDS</b>	<u>338,303</u>	<u>(37,918)</u>	<u>6,183</u>	<u>306,568</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	-	331,004	331,004
<b>TOTAL FUNDS</b>	<u>-</u>	<u>331,004</u>	<u>331,004</u>

**YANA CIO**

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

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	470,505	(152,155)	12,654	331,004
<b>Restricted funds</b>				
Suffolk Community Fund	3,400	(3,400)	-	-
<b>TOTAL FUNDS</b>	<u>473,905</u>	<u>(155,555)</u>	<u>12,654</u>	<u>331,004</u>

The restricted fund Suffolk Community Fund represents a grant received to fund counselling sessions for men from agricultural/rural industries.

**14. RELATED PARTY DISCLOSURES**

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

**YANA CIO**

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

	2022	2021
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Clan Trust funds	-	174,680
Donations	<b>127,190</b>	160,223
Grants	<b>8,333</b>	3,400
Interest on investments	<b>79</b>	-
	<hr/> <b>135,602</b>	<hr/> 338,303
<b>Total incoming resources</b>	<b>135,602</b>	338,303
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Counselling	<b>16,148</b>	11,895
Mental Health Courses	<b>31,490</b>	-
Suffolk community grant costs	<b>2,135</b>	1,265
	<hr/> <b>49,773</b>	<hr/> 13,160
 <b>Support costs</b>		
<b>Management</b>		
Wages	<b>30,499</b>	9,191
Insurance	<b>689</b>	323
Telephone	<b>116</b>	122
Marketing	<b>31,144</b>	6,099
Sundries	<b>1,206</b>	2,052
Website costs	-	4,571
Computer equipment	<b>120</b>	-
	<hr/> <b>63,774</b>	<hr/> 22,358
 <b>Finance</b>		
Bank charges	<b>36</b>	-
 <b>Governance costs</b>		
Auditors' remuneration	<b>2,800</b>	2,400
Legal and professional fees	<b>1,254</b>	-
	<hr/> <b>4,054</b>	<hr/> 2,400
<b>Total resources expended</b>	<hr/> <b>117,637</b>	<hr/> 37,918
<b>Net income before gains and losses</b>	<b>17,965</b>	300,385
 <b>Realised recognised gains and losses</b>		
Carried forward	<b>17,965</b>	300,385

This page does not form part of the statutory financial statements

**YANA CIO**

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

	2022	2021
	£	£
<b>Realised recognised gains and losses</b>		
Brought forward	<b>17,965</b>	300,385
Realised gains/(losses) on fixed asset investments	<b>6,471</b>	6,183
<b>Net income</b>	<b>24,436</b>	306,568

**YANA**

England & Wales - Charity number 1190443

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# Accounts

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Charity number: 1190443

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**YANA**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 MARCH 2021**

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**YANA**

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YANA

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE PERIOD ENDED 31 MARCH 2021

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**Trustees** G Piicher (appointed 17 July 2020)  
H Kilvert (appointed 17 July 2020)  
A Bartram (appointed 17 July 2020)  
V Edgecombe (appointed 17 July 2020)  
M Hubbard (appointed 4 August 2020)

**Charity registered  
number** 1190443

**Principal office** Norfolk Showground  
Dereham Road  
Norwich  
NR5 0TT

**Independent Examiner** Robin Evans  
Carpenter Box  
Amelia House  
Crescent Road  
Worthing, West Sussex  
BN11 1RL

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## YANA

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### TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2021

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The Trustees present their annual report together with the financial statements of the Charity for the period 17 July 2020 to 31 March 2021.

YANA became a Charitable Incorporated Organisation (CIO) with UK registered charity number 1190443 in July 2020.

The financial statements have been prepared in accordance with the accounting policies set out herein and comply with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2015).

#### Objectives and activities

##### a. Policies and objectives

The objects of the CIO are;

- 1) to preserve and protect the mental health of agricultural workers and the rural community in general, in particular by providing a mental health support service and promoting the provision of counselling and other forms of therapy.
- 2) to promote suicide prevention within the rural community, and;
- 3) promote awareness of the importance of good mental health and educate the rural sector in matters relating to mental health.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### b. Activities undertaken to achieve objectives

The initial period of activity has coincided with the Covid pandemic and activity has been restricted according to government guidance. The charity has however been able to maintain a confidential helpline and to arrange and fund counselling wherever required to those in need. Training in suicide prevention is provided through courses and the charity works to raise the awareness of the problems of mental health in the rural community by educating those working in this area and opening the debate amongst the wider community and those in government and positions of influence. In doing so, the trustees have had regard to the guidance provided by the Charities Commission on public benefit.

#### Achievements and performance

##### a. Main achievements of the Charity

The charity was established on 17th July 2020 having previously operated as a division of the Clan Trust (a registered charity) under the umbrella of the "YANA project". The accumulated funds of this project were transferred to YANA on 10th November 2020 and the trustees put on record their thanks to the trustees of the Clan Trust in enabling this charity and its vital work to be established and supported so well.

The provision of the confidential help line, the funding of counselling, the training programmes and project to raise awareness of the issues were all well established under the Clan Trust and these have been continued in the new charity. While face to face training programmes had to be postponed on account of the Covid 19 pandemic the charity has been extremely active in promoting awareness of mental health in the rural sector using various types of media.

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## YANA

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### TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

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#### Financial review

##### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about the charity's ability to continue operating. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### b. Review of activities and financial position

After some years as a division of the Clan Trust that charity was able to transfer accumulated funds of £174,680 to the new charity in November 2020. Since that date the charity has continued to attract donations from grant makers, commercial supporters and a wide body of individual donors. These funds are invested in low risk investments suitable for charities and provide sufficient returns to cover expected annual running costs of the charity including the cost of funding counselling for those in need. Reserves held at 31st March 2021 amounted to £306,568 including restricted funds of £2,135.

#### Structure, governance and management

##### a. Constitution

The charity is a Charitable Incorporated Organisation (CIO). It was established by deed and was registered with the Charities Commission on 17th July 2020 under number 1190443.

##### b. Methods of appointment or election of Trustees

The initial trustees were selected to provide a range of expertise to ensure a successful establishment of the charity and cover skills in mental health as well as in the legal and accounting aspects of governance. Appointments were made for an initial 3 year term.

The Trustees who served during the year were:

G Pilcher (appointed 17 July 2020)  
H Kilvert (appointed 17 July 2020)  
A Bartram (appointed 17 July 2020)  
V Edgecombe (appointed 17 July 2020)  
M Hubbard (appointed 4 August 2020)

##### c. Organisational structure and decision-making policies

The board of trustees is the principal decision making body of the charity. Any decisions taken by the trustees in running the charity are done so in regular meetings of the trustee board.

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YANA

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE PERIOD ENDED 31 MARCH 2021**

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**Statement of Trustees' responsibilities**


The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

  
.....  
~~H. Kilver~~ G. S. PILCHER

Date: 31<sup>st</sup> Jan 22

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YANA

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE PERIOD ENDED 31 MARCH 2021**

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**Independent examiner's report to the Trustees of YANA ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 31 March 2021.

**Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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YANA

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE PERIOD ENDED 31 MARCH 2021**

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This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Robin Evans*

Dated: *31/01/2022*

Robin Evans

FCA

Carpenter Box  
Amelia House  
Crescent Road  
Worthing, West Sussex  
BN11 1RL

YANA

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 31 MARCH 2021**

	Note	Restricted funds Period ended 31 March 2021 £	Unrestricted funds Period ended 31 March 2021 £	Total funds Period ended 31 March 2021 £
<b>Income from:</b>				
Donations and legacies:	3			
Transfer of funds from the Clan Trust		-	174,680	174,680
Other donations and legacies		3,400	160,223	163,623
<b>Total income</b>		<u>3,400</u>	<u>334,903</u>	<u>338,303</u>
<b>Expenditure on:</b>				
Charitable activities	4	1,265	36,653	37,918
<b>Total expenditure</b>		<u>1,265</u>	<u>36,653</u>	<u>37,918</u>
<b>Net income before net gains on investments</b>		2,135	298,250	300,385
Net gains on investments		-	6,183	6,183
<b>Net movement in funds</b>		<u>2,135</u>	<u>304,433</u>	<u>306,568</u>
<b>Reconciliation of funds:</b>				
Net movement in funds		2,135	304,433	306,568
<b>Total funds carried forward</b>		<u>2,135</u>	<u>304,433</u>	<u>306,568</u>

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 9 to 16 form part of these financial statements.

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YANA

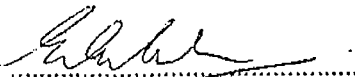
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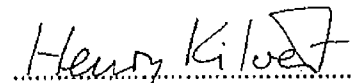
BALANCE SHEET  
AS AT 31 MARCH 2021

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	Note	2021 £
<b>Fixed assets</b>		
Investments	8	204,332
		<u>204,332</u>
<b>Current assets</b>		
Debtors	9	350
Cash at bank and in hand		104,286
		<u>104,636</u>
Creditors: amounts falling due within one year	10	(2,400)
		<u>102,236</u>
<b>Net current assets</b>		<u>306,568</u>
<b>Total assets less current liabilities</b>		<u>306,568</u>
<b>Net assets excluding pension asset</b>		<u>306,568</u>
<b>Total net assets</b>		<u><u>306,568</u></u>
<b>Charity funds</b>		
Restricted funds	11	2,135
Unrestricted funds	11	304,433
		<u>306,568</u>
<b>Total funds</b>		<u><u>306,568</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
.....  
G Pilcher

  
.....  
H Kilvert

Date: 31<sup>st</sup> January 2022

The notes on pages 9 to 16 form part of these financial statements.

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## YANA

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2021

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#### 1. General information

YANA is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission (charity no.1190443) and was incorporated in England and Wales.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

YANA 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.

YANA became a Charitable Incorporated Organisation (CIO) with UK registered charity number 1190443 in July 2020. Financial statements have been prepared for the period 17 July 2020 to 31 March 2021.

##### 2.2 Going concern

After making appropriate enquiries and taking into consideration future income streams, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they have adopted the going concern basis in preparing the financial statements.

##### 2.3 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 income receivable can be measured reliably.

Grants are included in the Statement of financial activities when entitlement occurs. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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YANA

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2021

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**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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YANA

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.9 Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

YANA

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2021**

**3. Income from donations and legacies**

	Restricted funds Period ended 31 March 2021 £	Unrestricted funds Period ended 31 March 2021 £	Total funds Period ended 31 March 2021 £
<b>Other incoming resources</b>			
Funds transferred from the Clan Trust	-	174,680	174,680
<b>Total other incoming resources</b>	-	174,680	174,680
Donations	-	160,223	160,223
Grants	3,400	-	3,400
<b>Subtotal</b>	3,400	160,223	163,623
	3,400	334,903	338,303

**4. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Restricted funds Period ended 31 March 2021 £	Unrestricted funds Period ended 31 March 2021 £	Total funds Period ended 31 March 2021 £
Charitable activities	1,265	36,653	37,918

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YANA

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2021

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5. Analysis of expenditure by activities

	Activities undertaken directly Period ended 31 March 2021 £	Support costs Period ended 31 March 2021 £	Total funds Period ended 31 March 2021 £
Charitable activities	17,853	20,065	37,918

Analysis of direct costs

	Total funds Period ended 31 March 2021 £
Telephone helpline	122
Website costs	4,571
Suffolk Community Grant costs	1,265
Counselling	11,895
	<u>17,853</u>

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YANA

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2021

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5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds Period ended 31 March 2021 £
Administrator's fees	9,000
Administrator's expenses	191
General costs	2,052
Insurance	323
Printing	6,099
Independent examination	1,320
Accountancy	1,080
	<hr/>
	20,065
	<hr/>

6. Independent examiner's remuneration

	Period ended 31 March 2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,320
	<hr/>

7. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits.

During the period ended 31 March 2021, no Trustee expenses have been incurred.

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YANA

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2021

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8. Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
Additions	75,000
Acquired on conversion	123,149
Revaluations	6,183
	<hr/>
At 31 March 2021	204,332
	<hr/> <hr/>
<b>Net book value</b>	
At 31 March 2021	204,332
	<hr/> <hr/>

Investments are held in securities listed on a recognised stock exchange or in unit trusts invested in such securities. Investments held at market value at the year ended include revaluation gains from historic cost of £201,990.

9. Debtors

	2021 £
<b>Due within one year</b>	
Prepayments and accrued income	350
	<hr/>
	350
	<hr/> <hr/>

10. Creditors: Amounts falling due within one year

	2021 £
Accruals and deferred income	2,400
	<hr/> <hr/>

YANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2021

11. Statement of funds

Statement of funds - current period

	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General Funds	321,265	(19,174)	2,342	304,433
<b>Restricted funds</b>				
Suffolk Community Fund	3,400	(1,265)	-	2,135
<b>Total of funds</b>	<b>324,665</b>	<b>(20,439)</b>	<b>2,342</b>	<b>306,668</b>

The restricted fund Suffolk Community Fund represents a grant received to fund counselling sessions for men from agricultural/rural industries.

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Fixed asset investments	-	204,332	204,332
Current assets	2,135	102,501	104,636
Creditors due within one year	-	(2,400)	(2,400)
<b>Total</b>	<b>2,135</b>	<b>304,433</b>	<b>306,568</b>

13. Related party transactions

The Trustees are connected with firms providing professional advice to the Charity. Fees of £1,080 were payable to Larking Gowen LLP. G Pilcher was a partner of Larking Gowen LLP until 31 March 2021.

