

Charity number: 1190443

YANA

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2021

YANA

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

Trustees 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)

**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

YANA

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2021

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

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

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. Kilmer G. S. PILCHER

Date: 31st Jan 22

YANA

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

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

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

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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 £
Income from:				
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
Total income		3,400	334,903	338,303
Expenditure on:				
Charitable activities	4	1,265	36,653	37,918
Total expenditure		1,265	36,653	37,918
Net income before net gains on investments		2,135	298,250	300,385
Net gains on investments		-	6,183	6,183
Net movement in funds		2,135	304,433	306,568
Reconciliation of funds:				
Net movement in funds		2,135	304,433	306,568
Total funds carried forward		2,135	304,433	306,568

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

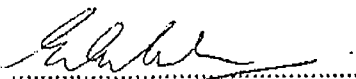
The notes on pages 9 to 16 form part of these financial statements.

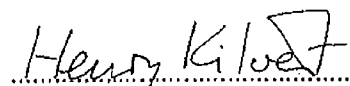
YANA

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	2021 £
Fixed assets		
Investments	8	204,332
		<u>204,332</u>
Current assets		
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>
Net current assets		<u>102,236</u>
Total assets less current liabilities		<u>306,568</u>
Net assets excluding pension asset		<u>306,568</u>
Total net assets		<u><u>306,568</u></u>
Charity funds		
Restricted funds	11	2,135
Unrestricted funds	11	304,433
		<u>306,568</u>
Total funds		<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: 31st January 2022

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

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

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

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

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.

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**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 £
Other incoming resources			
Funds transferred from the Clan Trust	-	174,680	174,680
Total other incoming resources	-	174,680	174,680
Donations	-	160,223	160,223
Grants	3,400	-	3,400
Subtotal	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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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021

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

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	<hr/> 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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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021

8. Fixed asset investments

	Listed investments £
Cost or valuation	
Additions	75,000
Acquired on conversion	123,149
Revaluations	6,183
	<hr/>
At 31 March 2021	204,332
	<hr/>
Net book value	
At 31 March 2021	204,332
	<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 £
Due within one year	
Prepayments and accrued income	350
	<hr/>
	350
	<hr/>

10. Creditors: Amounts falling due within one year

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

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**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 £
Unrestricted funds				
General Funds	321,265	(19,174)	2,342	304,433
Restricted funds				
Suffolk Community Fund	3,400	(1,265)	-	2,135
Total of funds	324,665	(20,439)	2,342	306,568

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)
Total	2,135	304,433	306,568

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.

