

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

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 15
Detailed Statement of Financial Activities	16 to 17

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

The notes form part of these financial statements

YANA CIO

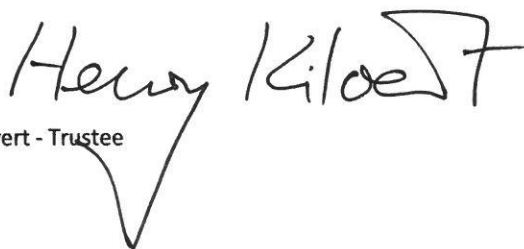
**Balance Sheet
31 March 2022**

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

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

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

	2022	2021
	£	£
Princes Trust	8,333	3,400

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	-	-	67,864	67,864
Direct costs	47,638	2,135	-	49,773
	47,638	2,135	67,864	117,637

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Counselling	16,148	11,895
Mental Health Courses	31,490	-
	47,638	11,895

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Support Costs	63,774	36	4,054	67,864

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

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

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

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

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

	2022	2021
	1	-
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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	334,903	3,400	338,303
	<u>334,903</u>	<u>3,400</u>	<u>338,303</u>
EXPENDITURE ON			
Charitable activities			
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>
Total	<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>
NET INCOME	304,433	2,135	306,568
	<u>304,433</u>	<u>2,135</u>	<u>306,568</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>304,433</u></u>	<u><u>2,135</u></u>	<u><u>306,568</u></u>

YANA CIO

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

9. TANGIBLE FIXED ASSETS

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

10. FIXED ASSET INVESTMENTS

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

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
	210,883

YANA CIO

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

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments	1,975	350
	<u> </u>	<u> </u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	3,421	-
Taxation and social security	1,205	-
Accruals and deferred income	4,598	2,400
	<u> </u>	<u> </u>
	9,224	2,400
	<u> </u>	<u> </u>

13. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	304,433	26,571	331,004
Restricted funds			
Suffolk Community Fund	2,135	(2,135)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	306,568	24,436	331,004
	<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
	£	£	£	£
Unrestricted funds				
General fund	135,602	(115,502)	6,471	26,571
Restricted funds				
Suffolk Community Fund	-	(2,135)	-	(2,135)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	135,602	(117,637)	6,471	24,436
	<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 £
Unrestricted funds		
General fund	304,433	304,433
Restricted funds		
Suffolk Community Fund	2,135	2,135
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	334,903	(36,653)	6,183	304,433
Restricted funds				
Suffolk Community Fund	3,400	(1,265)	-	2,135
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	-	331,004	331,004
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	470,505	(152,155)	12,654	331,004
Restricted funds				
Suffolk Community Fund	3,400	(3,400)	-	-
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Clan Trust funds	-	174,680
Donations	127,190	160,223
Grants	8,333	3,400
Interest on investments	79	-
	<hr/> 135,602	<hr/> 338,303
Total incoming resources	135,602	338,303
EXPENDITURE		
Charitable activities		
Counselling	16,148	11,895
Mental Health Courses	31,490	-
Suffolk community grant costs	2,135	1,265
	<hr/> 49,773	<hr/> 13,160
Support costs		
Management		
Wages	30,499	9,191
Insurance	689	323
Telephone	116	122
Marketing	31,144	6,099
Sundries	1,206	2,052
Website costs	-	4,571
Computer equipment	120	-
	<hr/> 63,774	<hr/> 22,358
Finance		
Bank charges	36	-
Governance costs		
Auditors' remuneration	2,800	2,400
Legal and professional fees	1,254	-
	<hr/> 4,054	<hr/> 2,400
Total resources expended	117,637	37,918
Net income before gains and losses	17,965	300,385
Realised recognised gains and losses		
Carried forward	17,965	300,385

YANA CIO

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

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