

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

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 17
Detailed Statement of Financial Activities	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. A. A. Streeter

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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>138,839</u>	<u>2,917</u>	<u>141,756</u>	<u>162,717</u>
EXPENDITURE ON					
Charitable activities	3				
Support Costs		30,695	-	30,695	23,396
Direct costs		<u>188,432</u>	<u>2,936</u>	<u>191,368</u>	<u>132,204</u>
Total		<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>
NET INCOME/(EXPENDITURE)		(65,435)	(19)	(65,454)	6,721
Transfers between funds	13	<u>(19)</u>	<u>19</u>	<u>-</u>	<u>-</u>
Net movement in funds		(65,454)	-	(65,454)	6,721
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>337,725</u>	-	<u>337,725</u>	<u>331,004</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>272,271</u></u>	<u><u>-</u></u>	<u><u>272,271</u></u>	<u><u>337,725</u></u>

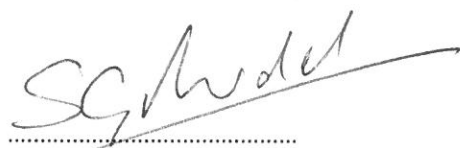
The notes form part of these financial statements

YANA CIO

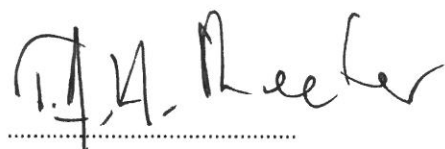
Balance Sheet
31 March 2024

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

	2024	2023
	£	£
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>

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

	2024	2023
	£	£
Royal Countryside Fund	2,917	-
Aylsham Show	500	-
Talent Fund	-	4,200
Movement for Good	-	10,000
Paul Basham Charitable Trust	-	3,000
AF Affinity	-	637
	<u>3,417</u>	<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	-	30,695	30,695
Direct costs	<u>191,368</u>	<u>-</u>	<u>191,368</u>
	<u>191,368</u>	<u>30,695</u>	<u>222,063</u>

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
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>

5. SUPPORT COSTS

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

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	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
Depreciation of tangible and heritage assets	1,225	511
Bank charges	483	336
Accountancy & independent exam	<u>3,801</u>	<u>3,125</u>
Carried forward	30,635	23,396

YANA CIO

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

5. SUPPORT COSTS - continued

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

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

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

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

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

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	<u>162,717</u>	<u>-</u>	<u>162,717</u>
EXPENDITURE ON			
Charitable activities			
Support Costs	23,396	-	23,396
Direct costs	<u>132,204</u>	<u>-</u>	<u>132,204</u>
Total	<u>155,600</u>	<u>-</u>	<u>155,600</u>
Net gains/(losses) on investments	<u>(396)</u>	<u>-</u>	<u>(396)</u>
NET INCOME	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 £
RECONCILIATION OF FUNDS			
Total funds brought forward	331,004	-	331,004
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>337,725</u>	<u>-</u>	<u>337,725</u>

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2023	3,503
Additions	<u>1,398</u>
At 31 March 2024	<u>4,901</u>
DEPRECIATION	
At 1 April 2023	631
Charge for year	<u>1,225</u>
At 31 March 2024	<u>1,856</u>
NET BOOK VALUE	
At 31 March 2024	<u>3,045</u>
At 31 March 2023	<u>2,872</u>

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2023	211,576
Revaluations and reinvestment of income	<u>20,502</u>
At 31 March 2024	<u>232,078</u>
NET BOOK VALUE	
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 £
Unrestricted funds				
General fund	337,725	(65,435)	(19)	272,271
Restricted funds				
The Royal Countryside Fund	-	(19)	19	-
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	138,839	(219,127)	14,853	(65,435)
Restricted funds				
The Royal Countryside Fund	2,917	(2,936)	-	(19)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	331,004	6,721	337,725
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	162,717	(155,600)	(396)	6,721
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	331,004	(58,714)	(19)	272,271
Restricted funds				
The Royal Countryside Fund	-	(19)	19	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	301,556	(374,727)	14,457	(58,714)
Restricted funds				
The Royal Countryside Fund	2,917	(2,936)	-	(19)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	132,689	143,791
Grants	3,417	17,837
Interest on investments	<u>5,650</u>	<u>1,089</u>
	<u>141,756</u>	<u>162,717</u>
Total incoming resources	141,756	162,717
 EXPENDITURE		
Charitable activities		
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	<u>17,040</u>	<u>31,668</u>
	191,368	132,204
Support costs		
Management		
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	<u>1,225</u>	<u>511</u>
	26,351	19,935
Finance		
Bank charges	483	336
Governance costs		
Accountancy & independent exam	3,801	3,125
Legal and professional fees	<u>60</u>	<u>-</u>
	<u>3,861</u>	<u>3,125</u>
Total resources expended	<u>222,063</u>	<u>155,600</u>
Net (expenditure)/income before gains and losses	(80,307)	7,117

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