

NATIONAL CENTRE FOR CREATIVE HEALTH

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

Edwards & Keeping

Chartered Accountants

NATIONAL CENTRE FOR CREATIVE HEALTH

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NATIONAL CENTRE FOR CREATIVE HEALTH

REFERENCE AND ADMINISTRATIVE DETAILS

Chairman	Lord Alan Thomas Howarth of Newport CBE
Trustees	Mr William Andrew Boa Ms Helen Jane Chatterjee MBE Prof Martin Green OBE Ms Debbie Teale Dr Guddi Viyaya Rani Singh Mr David Charles Clayton-Smith Mrs Nancy Jane Juliet Hey (appointed 20 January 2022)
Charity Registration Number	1190515
Principal Office	PO Box 948 Oxford OX1 9TY
Independent Examiner	H E Jones BA (Hons) FCCA Edwards & Keeping Chartered Accountants Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA

NATIONAL CENTRE FOR CREATIVE HEALTH

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2022.

Objectives and activities

Objects and aims

The object of the CIO is to advance health and wellbeing by supporting the provision of art, culture and creativity.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit, which is achieved through the following charity's activities:-

- advocating the role of creativity within the health and social care sector;
- promoting good practice amongst those who work in the health and social care sector;
- promoting partnership working amongst those who work in the health and social care sector;
- promoting training amongst each of those groups so as to better enable them to deliver arts and culture within the health and social care sector for the public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Chair's Report

It's my pleasure to present this report on the first full year of activity by the National Centre for Creative Health. As Alex Coulter, our Director, reports in more detail, it has been a year full of activity and new initiatives in which, I am confident to say, the charity has established its mission with both immediate effectiveness and promise for the future.

I want to pay tribute to our staff and close colleagues. Our salaried staff – Alex Coulter, Hannah Waterson and Alexis Butt – have worked impressively hard, imaginatively and enthusiastically to advance our agenda. I'm also most grateful to our freelance colleagues whose work has been indispensable. As a small charity with a national remit, our effectiveness depends on partnerships. We work closely with the Culture, Health and Wellbeing Alliance and the Lived Experience Network, whose members – their numbers growing encouragingly - are drawn from all over the country. Working with research partners - UKRI, the Arts and Humanities Research Council and University College London - we are taking a strategic view of the evidence requirements for creative health. Working with practice partners - notably the Integrated Care Boards in Gloucestershire, West Yorkshire, Shropshire, Telford and Wrekin, and Suffolk and North-East Essex - we are exploring and developing innovative practice in creative health. I greatly appreciate also the wisdom of our Advisory Group, the commitment of our network of Creative Health Champions and the passion of the special interest group of GPs whom we support.

The charity is overseen and supported by a superb board of trustees. During this year we were fortunate to be joined by Nancy Hey, Executive Director of the What Works Centre for Wellbeing, as our eighth trustee. Nancy brings invaluable experience and expertise in wellbeing evidence and practice and is a global leader in the field. I thank my fellow trustees for their counsel and vigilance.

I also express our deep appreciation of our philanthropic funders: The Baring Foundation, Paul Hamlyn Foundation and the Oak Foundation. We are determined to vindicate the trust and loyalty they have given us.

There are many indications of a growing recognition among policy-makers, health and social care professionals and the public that creative health approaches and activities are essential. The continuing role of the NCCH will be to make that case at various levels of government and to the professions. Informed and inspired by those who are working in the field, we will explain, demonstrate, point the way forward and advocate. We relish our task.

TRUSTEES' REPORT

Director's Report

This annual report covers the first full year of NCCH as fully independent financially. Our financial year runs from August 2021 to July 2022. We were very pleased to secure core funding for three years from Oak Foundation with the first tranche received in October 2021. We are also very grateful for ongoing core funding from Paul Hamlyn Foundation. In November 2021 we received the first instalment of two year's funding from The Baring Foundation specifically for our Huddles programme. Our partnership with NHS England has generated in-kind support in terms of staff time as well as funding to support the development of the Creative Health toolkit for Integrated Care Systems (ICSs). We received additional funds from two of the ICSs we are working with, Gloucestershire and West Yorkshire, to enable further work on Creative Health strategies for their systems.

The mission of the NCCH is to advance good practice and research, inform policy and promote collaboration, helping foster the conditions for creative health to be integral to health and social care and wider systems. Our Charitable Object is: To advance health and wellbeing by supporting the provision of art, culture and creativity.

The Charity is overseen by a board of trustees, currently eight. Trustees are recruited via open advertisement and recommendations to the Chair. Trustees meet four times a year for board meetings and have annual one to one meetings with the Chair. The Charity is managed by the Director, who meets with the Chair every two weeks. The General Manager and Research and Policy Manager report to the Director.

With regard to the Charity Commission's public benefit guidance, the NCCH aims to benefit the general public through their work with health systems and providers across England. We work in collaboration and in partnership with others to ensure that we have an 'asset-based' approach to supporting communities and individuals to engage with the arts, culture and creativity for the benefit of their health and wellbeing. The following highlights of our activities this year exemplify our collaborative partnership working with Integrated Care Systems (ICS) across England. Integrated Care Systems bring together health and care organisations from the statutory and non-statutory sector to improve the accessibility, responsiveness, quality, and effectiveness of health, care, and wellbeing services to local populations. The charity is able to work with multiple systems to facilitate collaborative working, shared understanding, and consistency for the benefit of the local residents of those systems.

Between August 2021 and July 2022, we continued to deliver our Creative Health Hubs programme of work in partnership with NHS England and four ICSs: Gloucestershire; Shropshire, Telford & Wrekin; Suffolk & North East Essex; and West Yorkshire, to develop a Creative Health toolkit for ICSs. By July, the toolkit was at editing and design stage. The second year of the programme began in April 2022 with NHS England supporting two and a half days a week of Naomi Roche's time as Creative Health Programme Manager, and one day a week of Dr Jane Povey's time to support leadership. Jane is Personalised Care Clinical Lead for Shropshire, Telford & Wrekin ICS. This phase involves spreading the learning from year one and encouraging and supporting other ICSs to embed creative health at a strategic level.

Additional funds from Gloucestershire ICSs enabled us to commission Ideas Alliance to deliver an Impact Report on the impact of creative health to date and to produce recommendations for the ICS. With funds from West Yorkshire ICS we commissioned Ministry of Others to develop a proposal for a creative health strategy for the ICS. They delivered a series of events and interviews in each of the local authority areas within the ICS to build on existing work and co-produce the strategy. We are seeing a growing number of Creative Health strategies across the country, including several led by Directors of Public Health within local authorities.

Arts Council England commissioned us to do a scoping report on the long term impact of the Cultural Commissioning Programme and to investigate where non-arts funding is supporting creative health work. We focussed on North East and North Cumbria ICS, Kent and Medway ICS, South East London ICS and Torbay. Findings from this work have informed plans for further investment from Arts Council England and their Creative Health and Wellbeing Plan which was published in July 2022.

TRUSTEES' REPORT

Funding from The Baring Foundation for two years has enabled us to develop a programme of Creative Health Huddles, working with mental health care providers in the ICSs where we have relevant relationships. In Gloucestershire, the NCCH collaborated with Gloucestershire ICS, Forest Voluntary Action Forum and the Barnwood Trust to deliver 'A Heart Shaped Place', a co-produced event that took place in the Forest of Dean on 16th July 2022. The event marked the conclusion of a research and scoping project to explore setting up a new co-produced mental health service in the Forest of Dean. The NCCH resourced a part-time Events Assistant, who was a young person with their own lived experience of mental health issues, and a visual evaluator and young filmmaker to document learning from the day. A quote from the report 'Co-Production. How we facilitated the My Networks scoping project' by Simon Price states:

"A final, incredibly helpful, intervention that supported co-production on our journey, came out of a partnership with the National Centre for Creative Health and their Creative Health Huddles programme. The NCCH supported me with guidance, encouragement, and funding so that we could facilitate a positive day that drew together elements of the communities work together."

In Shropshire, Telford and Wrekin ICS, a need was identified amongst an existing peer group of young people with experience of using mental health services and their parents and carers. In response we developed a Huddle focusing on the co-production of a resource for young people on the BeeU Service waiting list to access clinical support for eating disorders. The NCCH recruited a creative facilitator to work with a group of young people who have previously used the eating disorders service at Midlands Partnership NHS Foundation (MPFT) Trust. We have a freelance Huddles Project Manager, Kate Davey, who is coordinating and developing our Huddles work.

Our Creative Health Hives support knowledge exchange through collaboration and partnerships. We delivered a joint webinar with Exeter University to disseminate the research findings from the Pandemic and Beyond research programme, and a joint event with the Culture, Health and Wellbeing Alliance (CHWA) to support engagement of practitioners in submitting responses to the government consultation on the Mental Health and Wellbeing Plan.

During this year our partnership with UKRI on the Research Programme: "Mobilising Community Assets to Tackle Health Inequalities" was confirmed and funding secured to support our Research and Policy Manager post. We appointed Hannah Waterson as our full-time Research and Policy Manager in January 2022. 12 pilot projects across the UK were awarded funding in Phase 1 and we have supported the involvement of people with lived experience in the selection process for Phase 2 which will fund 16 community research consortia across the UK.

Our Policy work has been greatly enhanced by the appointment of Hannah. Between January and July 2022, she coordinated and wrote submissions to the Government's Mental Health and Wellbeing Plan consultation and to the DCMS Cultural Placemaking enquiry. We supported the submission to the consultation on NICE draft guidelines for Depression in adults: treatment and management in partnership with CHWA and the Lived Experience Network (LENs). Hannah provided support to our Chair, Lord Howarth, in preparing speeches for debates on the Health and Care Bill, as well as briefing papers for other Peers who wished to speak on the subject. We continue to work closely with the All-Party Parliamentary Group on Arts, Health and Wellbeing for whom we provide the secretariat. We delivered an online event with the APPG on young people, co-production and mental health services which was attended by 290 people in June 2022 and has been watched by a further 215 people on YouTube since then.

We are very grateful to our Advisory Group, who meet three times a year. Many of the members have been involved in our work over many years and helped guide us through the establishment of the NCCH. The Advisory Group now provides ongoing guidance as we deliver our programme of work.

The Creative Health Champions network has continued to grow to include 64 Champions from 25 of the 42 ICSs in England. Creative Health Champions are senior leaders with responsibility for institutional policy in NHS trusts, local authorities and Integrated Care Boards. At meetings every 4 months, Champions have an opportunity to share information and showcase their work and we have a growing number of case studies on the NCCH website. We work with the Champions to grow support for creative health across their systems.

TRUSTEES' REPORT

Working with a group of passionate GPs, we have helped them establish a GP Special Interest Group. NCCH provides administrative support and organises meetings for the 28 GPs in the steering group and sends out a newsletter on their behalf to 71 GPs on the mailing list. I am very grateful to Alexis Butt, our General Manager, who supports all of these groups and our wider programmes and projects with energy and enthusiasm.

On behalf of the staff, I would like to thank our dedicated board of trustees and in particular our Chair, Lord Howarth, for his commitment and leadership.

Financial review

Total income for the period was £278,160 (2021 - £36,513) of which £87,600 was restricted (2021 - £11,133). Expenditure for the period totalled £152,508 (2021 - £17,812) of which £57,157 was restricted (2021 - £5,100). Net income for the year was £125,652 (2021 - £18,701). Total funds at 31 July 2022 amounted to £144,353 (2021 - £18,701), split £107,877 unrestricted (2021 - £12,668) and £36,476 restricted (2021 - £6,033).

Policy on reserves

At 31 July 2022 free reserves were £107,877 (2021 - £12,668).

NCCH maintains free unrestricted reserves:

- to provide a level of working capital that protects the continuity of our core work – this will be equivalent to three months of committed operating expenditure.
- to provide a level of funding for unexpected opportunities – this will be determined annually as budgets are approved and will be expressed as a % of income or absolute sum.
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income – this will be determined annually as budgets are approved and will be expressed as a % of income or absolute sum.

The Board of Trustees will review the above criteria with reference to NCCH's strategy and Annual Plan and determine the target level of free reserves to meet these.

The Board of Trustees will at times designate funds from free reserves for significant project costs or replacement of major assets.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Alan Howarth, Chair of Trustees - July 2020 until July 2024 (four year term)
Bill Boa - July 2020 until July 2023 (three year term)
Prof. Helen Chatterjee - July 2020 until July 2023 (three year term)
David Clayton-Smith - April 2021 until April 2024 (three year term)
Dr. Guddi Singh - April 2021 until April 2024 (three year term)
Debbie Teale - April 2021 until April 2024 (three year term)
Prof. Martin Green OBE - June 2021 until June 2024 (three year term)
Nancy Hey - January 2022 until January 2025 (three year term)

Officers:

Alex Coulter, Director
Hannah Waterson, Research and Policy Manager
Alexis Butt, General Manager

NATIONAL CENTRE FOR CREATIVE HEALTH

TRUSTEES' REPORT

Structure, governance and management

Nature of governing document

National Centre for Creative Health is a Charitable Incorporated Organisation governed by a Constitution adopted and registered with the Charity Commission on 21 July 2020.

Recruitment and appointment of trustees

The trustees manage the affairs of the CIO. There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Induction and training of trustees

The charity trustees will make available to each new trustee a copy of the current version of the constitution, plus a copy of the CIO's latest trustees' annual report and statement of accounts.

The trustees review major risks regularly and systems have been established to manage those risks.

The annual report was approved by the trustees of the charity on 8 May 2023 and signed on its behalf by:

Lord Alan Thomas Howarth of Newport CBE
Chairman

NATIONAL CENTRE FOR CREATIVE HEALTH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities 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 of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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 the trustees of the charity on 8 May 2023 and signed on its behalf by:

Lord Alan Thomas Howarth of Newport CBE
Chairman

NATIONAL CENTRE FOR CREATIVE HEALTH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NATIONAL CENTRE FOR CREATIVE HEALTH

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 July 2022 which are set out on pages 9 to 18.

Responsibilities and basis of report

As the charity trustees of National Centre for Creative Health 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 National Centre for Creative Health's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since National Centre for Creative Health'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 ACCA, 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 National Centre for Creative Health 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 accounting 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.

H E Jones BA (Hons) FCCA
Chartered Accountants
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

16 May 2023

NATIONAL CENTRE FOR CREATIVE HEALTH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2022

	Note	Unrestricted funds £	Restricted funds £	Total 31 July 2022 £
Income and Endowments from:				
Donations and legacies	2	174,950	87,600	262,550
Charitable activities	3	15,597	-	15,597
Investment income	4	13	-	13
Total income		190,560	87,600	278,160
Expenditure on:				
Charitable activities	5	(95,351)	(57,157)	(152,508)
Net movement in funds		95,209	30,443	125,652
Reconciliation of funds				
Total funds brought forward		12,668	6,033	18,701
Total funds carried forward	12	107,877	36,476	144,353

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	25,380	11,133	36,513
Total income		25,380	11,133	36,513
Expenditure on:				
Charitable activities	5	(12,712)	(5,100)	(17,812)
Total expenditure		(12,712)	(5,100)	(17,812)
Net income		12,668	6,033	18,701
Net movement in funds		12,668	6,033	18,701
Reconciliation of funds				
Total funds carried forward	12	12,668	6,033	18,701

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 12.

NATIONAL CENTRE FOR CREATIVE HEALTH

(REGISTRATION NUMBER: 1190515)
BALANCE SHEET AS AT 31 JULY 2022

	Note	2022 £	2021 £
Current assets			
Debtors	9	15,873	30,000
Cash at bank and in hand	10	<u>133,288</u>	<u>58,331</u>
		149,161	88,331
Creditors: Amounts falling due within one year	11	<u>(4,808)</u>	<u>(69,630)</u>
Net assets		<u>144,353</u>	<u>18,701</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		36,476	6,033
Unrestricted income funds			
Unrestricted funds		<u>107,877</u>	<u>12,668</u>
Total funds	12	<u>144,353</u>	<u>18,701</u>

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 8 May 2023 and signed on their behalf by:

Lord Alan Thomas Howarth of Newport CBE
Chairman

NATIONAL CENTRE FOR CREATIVE HEALTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

National Centre for Creative Health meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

Expenditure

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

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Support costs

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

Governance costs

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

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

NATIONAL CENTRE FOR CREATIVE HEALTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

Cash and cash equivalents

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

Trade creditors

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

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

NATIONAL CENTRE FOR CREATIVE HEALTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Grants, including capital grants; Grants from other charities	174,950	87,600	262,550
Total for period ended 31 July 2022	174,950	87,600	262,550
Total for period ended 31 July 2021	25,380	11,133	36,513

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Contractual income	15,597	15,597
Total for period ended 31 July 2022	15,597	15,597

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable on bank deposits	13	13
Total for period ended 31 July 2022	13	13

NATIONAL CENTRE FOR CREATIVE HEALTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

5 Expenditure

	Note	Unrestricted		Total 31 July 2022 £	Total 22 July 2020 to 31 July 2021 £
		General £	Restricted £		
Staff costs	7	54,350	16,599	70,949	7,215
Freelance costs		25,538	40,440	65,978	7,195
Staff training		165	-	165	-
Travelling expenses		709	-	709	-
Insurance		157	-	157	-
Computer and website costs		1,625	-	1,625	50
Sundry expenses		101	-	101	-
Bookkeeping		7,775	-	7,775	1,440
Bank charges		96	-	96	16
Independent Examiner's remuneration		4,273	-	4,273	1,896
Postage and Stationery		562	118	680	-
		<u>95,351</u>	<u>57,157</u>	<u>152,508</u>	<u>17,812</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	69,249	7,036
Pension costs	<u>1,700</u>	<u>179</u>
	<u>70,949</u>	<u>7,215</u>

The monthly average number of persons employed by the charity during the year was as follows:

	31 July 2022 No	31 July 2021 No
Employees	<u>2</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year

NATIONAL CENTRE FOR CREATIVE HEALTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

8 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	860	600
Other fees to examiners		
All other services	3,413	1,296

9 Debtors

	2022 £	2021 £
Trade debtors	15,597	-
Prepayments	276	-
Other debtors	-	30,000
	15,873	30,000

10 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	133,288	58,331

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	250	4,335
Other taxation and social security	1,796	1,025
Other creditors	-	2,374
Accruals	2,762	1,896
Deferred income	-	60,000
	4,808	69,630

NATIONAL CENTRE FOR CREATIVE HEALTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

12 Funds

	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
Unrestricted				
General				
General fund	12,668	190,560	(95,351)	107,877
Restricted				
Arts Council England	4,899	-	(4,899)	-
All-Party Parliamentary Group on Arts, Health and Wellbeing	1,134	-	-	1,134
The Baring Foundation	-	27,600	(11,258)	16,342
NHS Gloucestershire Clinical Commissioning Group	-	30,000	(30,000)	-
South West Yorkshire NHS Foundation Trust	-	30,000	(11,000)	19,000
	<u>6,033</u>	<u>87,600</u>	<u>(57,157)</u>	<u>36,476</u>
Total funds	<u>18,701</u>	<u>278,160</u>	<u>(152,508)</u>	<u>144,353</u>

	Incoming resources £	Resources expended £	Balance at 31 July 2021 £
Unrestricted funds			
General			
General fund	25,380	(12,712)	12,668
Restricted funds			
Arts Council England	9,999	(5,100)	4,899
All-Party Parliamentary Group on Arts, Health and Wellbeing	1,134	-	1,134
	<u>11,133</u>	<u>(5,100)</u>	<u>6,033</u>
Total funds	<u>36,513</u>	<u>(17,812)</u>	<u>18,701</u>

Restricted funds arise when specified by the funder or when funds are raised for particular restricted projects or activities. Expenditure which meets the restricted criteria is charged to that fund, together with a fair allocation of support and administrative costs. Insofar as expenditure charged to restricted funds exceeds monies received, transfers may be made from unrestricted funds to cover any deficit that would otherwise arise.

NATIONAL CENTRE FOR CREATIVE HEALTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 July 2022 £
Current assets	112,435	36,726	149,161
Current liabilities	<u>(4,558)</u>	<u>(250)</u>	<u>(4,808)</u>
Total net assets	<u>107,877</u>	<u>36,476</u>	<u>144,353</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 July 2021 £
Current assets	19,898	68,433	88,331
Current liabilities	<u>(7,230)</u>	<u>(62,400)</u>	<u>(69,630)</u>
Total net assets	<u>12,668</u>	<u>6,033</u>	<u>18,701</u>

14 Related party transactions

There were no related party transactions in the year.