

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2023**  
**for**  
**Birmingham Centre For Arts Therapies**

Locke Williams Associates LLP  
Chartered Accountants  
c/o Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

# **Birmingham Centre For Arts Therapies**

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

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Cash Flow Statement</b>	<b>9</b>
<b>Notes to the Cash Flow Statement</b>	<b>10</b>
<b>Notes to the Financial Statements</b>	<b>11 to 23</b>

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report is also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

"BCAT - The Birmingham Centre for Arts Therapies - opened in September 1993 - is setting out to ensure that a quality arts therapies service is established and maintained throughout the Midlands".

In support of this Mission Statement, BCAT aims to:

- Provide a service to assess and facilitate Arts Therapies sessions for clients
- Serve as a resource centre and teaching establishment for the training, education and support of professionals and carers, on both national and international levels
- Provide a practical link between arts therapies and clients / artists in a community setting, in conjunction with arts in health organisations, providing opportunities for arts in health experience programmes for both leaders and participants.

Arts Therapists work with both children and adults who have a wide range of needs, such as those arising from emotional, behavioural or mental health problems and the effects of stress or trauma.

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

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

The General Strategy of BCAT during the year has been:

Services to clients:

- To continue to develop, enhance and market a full range of services; to maintain existing and encourage new / increased client base; in particular the development of the Arts in Health aspect of BCAT's work.
- To make every effort to adopt a policy allowing for the subsidy of clients / delegates unable to afford fees involved, or un-supported through other channels, while maintaining its own self-sufficiency and viability as a non-profit-making organisation

Resource Centre and Teaching Establishment:

- To continue to maintain experiential courses, seminars and educational activities, including those initiated by the Arts Therapies Working Group
- To increase awareness of the value of arts therapies, including general training, research and facilities for volunteers and student placements
- To maintain and up-grade as necessary a library of books relevant to these subjects

Provide a Practical Link between arts therapies and clients / artists in a community setting:

- To promote more strategically the organisation as a whole, looking towards collaborative working with local Arts & Health movements, as well as arts therapies organisations.
- To encourage arts graduates and students to participate in leading arts activities with a variety of special needs clients, providing experience for those who wish to understand more about the use of the arts in health and well-being, possibly as preparation for following a training as a professional arts therapist

Capacity Building:

- To ensure all skills and resources are in place to implement and manage the Centre, including in-service training and capacity building opportunities for staff.

Financial:

- To make every effort to maintain financial sustainability

**Public benefit**

In setting these objectives and aims, the Trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

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

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We are proud as a board to be able to continue to boast that Birmingham Centre for Arts Therapies remains the only multi therapy provider in Birmingham and the surrounding areas. Individuals needing support from us can choose to access Art, Dance, Music, Drama or Play Therapy from a diverse selection of qualified therapists. All of these modalities continue to be offered as part of our therapeutic Arts in Health offering too working within the communities most in need in the Birmingham and surrounding areas.

**Therapy**

Our therapy offering continues to grow and develop. The charity has been able to provide 1817 hours of 1 to 1 therapy through this reporting period, an average of 152 hours a month. This is lower than the 21-22 figure of 2353 hours due to the successful transition of some 1 to 1 clients from last year moving onto our schools full day project.

The schools project has now its own department due to its unbridled success. During this reporting period we placed a therapist in a school for 530 days across 12 schools, a therapist placed in a school can support up to 5 students a day as well as providing training and pastoral support for the academic team within the school. These 530 days is a 127% increase from our 2021-2022 delivery period. This is due to some of the schools who were facilitating 1 to 1 therapy for their students transitioning to a day package, however most of the success is down to the therapy team who have actively sold this package to new schools.

**Arts in Health**

Our arts in health department continues to work on the front line with Birmingham's most deprived communities. The dedicated facilitators, all qualified and skilled in their field, continue to deliver much need therapeutic and well-being activities to those in need.

This period saw a 24% increase in community sessions delivered, a monthly average of 154 therapeutic community sessions. With each one of these sessions attracting an average of 8 participants this is over 1,000 people a month supported by these sessions.

In January of 2023 we secured National Lottery funding for 3 years to contribute towards building a sustainable business model for arts in health and reducing the reliance on grant funding for the department.

**Fundraising**

This period saw BCAT introduce its new income strategy ensuring that grants and other fundraising activities operated on a full cost recovery. Brining into the team a part time fundraiser who freed up other staff to cope with the increasing workload but also contributed to our most successful year of fundraising.

Our multi year grant with Birmingham City Council, Healthy Through the Arts, began its wind down towards the end of this reporting period with the last few beneficiaries of this grant being onboarded. As a prudent management of the charity the CEO and CFO had not placed any funding from BCC in the cash flow or space availability forecasts s once this grant had ended, which means that the charity is not impacted by Birmingham's current financial woes.

The Board continue to acknowledge the vital support of so many grant funders who donate towards to the work that BCAT undertakes alongside the individual givers who provide valuable support to those in need of mental health support. All of this ensures that BCAT can continue to provide affordable therapy to those individuals with minimum waiting times.

**Other News**

This period saw some exciting developments for the organisation. We strengthened the central support staff by moving individuals from a freelance contract to salary. Alongside the fund raiser mentioned above the charity also employed a social media coordinator to champion the good work of the charity.

We also streamlined and relaunched our website with a brand new logo to accompany it. Birmingham City Council also recognised the success of the Training and Supervision project they commissioned us to deliver in this reporting period that they recommissioned it for the 2023-2024 period. This project is focused on upskilling and providing valuable mental health support to individuals working in the communities of Birmingham every day in roles similar to those in our Arts in Health department.

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

The Board welcomed Owen Lee as its newest trustee. Owen brings to the board a wealth of professional knowledge and experience in HR.

**FINANCIAL REVIEW**

**Financial review**

This period has seen BCAT's most successful ever in terms of delivery and the number of lives impacted but also in terms of income an impressive £596,372. Our surplus was lower than the previous reporting period, £43,722, which was due partially to us increase the payments to our team of freelance workers by 5% while making the conscious decision not to raise rates to external organisations due to the lingering impact on them from the pandemic. This action was budgeted for the charity as part of its management accounts.

When the charities founder decided it was time to retire in 2019 the provided the charity with an interest free loan to support the restructuring of the charity. The founder had a strong desire to support the charity through this change and The Board accepted the loan and began work on changing the charity. The overwhelming success of the school project this period has meant that the charity was able to repay this loan 18 months ahead of schedule.

This period also so an investment of the charity into a CRM system called HUBSpot, which is highlighted in these accounts in communications. HUBSpot has already shown an improved interaction with our clients, individuals and businesses, and greatly reduce admin time for multiple areas of the charity.

The Board continue to be mindful of the finances of the charity as our search for a treasurer continues.

**Reserves policy**

At the 31 March 2023, BCAT had reserves £284,551, of which £231,090 were held for restricted purposes. This leaves £53,461 in unrestricted reserves, of these £15,136 of these are held in the designated fund, for work with schools and £38,325 are in general reserves. Free reserves, which are unrestricted reserves not designated and not tied up in fixed assets, amounted to £36,587.

Following the change in classification of the the schools fund to designated from restricted, means we appear to have exceeded the 10%. As the designated school fund consists of money received in advance from schools for services we are contracted to deliver, the trustees ignore this balance when aiming for free reserves being 10% of turnover.

Having considered the needs of the charity through the Covid crisis and way of delivering services, the trustees believe having the aim to maintain 10% of turnover (currently 5.4%) as free reserves will insulate the organisation against future unforeseen shocks.

**Going concern**

There are no material concerns about the charities ability to continue. The budgeted income and expenditure for the following year, based on reduced levels of service, is sufficient fort the charity to continue as a going concern.

**POST YEAR END EVENTS**

Some events that are noteworthy include:

We have secured a new office premises- we have been able to secure space in Redditch rent free for the next 3 years, which follows on from last year's decision not to have a fixed centre but provide services in outreach locations

In the upcoming reporting period BCAT will celebrate turning 30 and this milestone will be acknowledged by the charity.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document and charity constitution**

The charity is a Charitable Company, Limited by Guarantee. It was opened September 1993, registered as a Charity in December 1993 and became a Company Limited by Guarantee in January 2005.

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law. They, together with the Charity Director (Company Secretary), the five Heads of Arts Therapies Departments, other post holders and various volunteers, form the Board of Management.

Trustees and Board Members are recruited from persons showing an interest in the work of the Charity, who are willing on a voluntary basis to offer time to assist in the running of the Charity's affairs. They are also chosen to bring personal and professional skills to the Board. If a particular skill is needed within the Charity on a short-term basis, then a suitable person may be co-opted to the Board as appropriate, especially within the fields of fund-raising and capacity building for BCAT.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05347772 (England and Wales)

**Registered Charity number**

1051578

**Registered office**

c/o Locke Williams Associates LLP  
Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

**Trustees**

P Cornell (resigned 13.6.22)  
Dr J Clarke  
Ms W Cox Trustee  
R French-Lowe  
L Owen Trustee (appointed 11.11.22)  
C Graham (appointed 23.8.23)

The above Trustees are also Directors of the company.

**Company Secretary**

R Wall

**Independent Examiner**

Locke Williams Associates LLP  
Chartered Accountants  
c/o Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

Approved by order of the board of trustees on 4<sup>th</sup> December 2023 signed on its behalf by:



R French-Lowe - Trustee

**Independent Examiner's Report to the Trustees of  
Birmingham Centre For Arts Therapies (Registered number: 05347772)**

**Independent examiner's report to the trustees of Birmingham Centre For Arts Therapies ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



~~David Williams~~ FCA FCCA

Locke Williams Associates LLP  
Chartered Accountants  
c/o Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

Date: 05 December 2023



**Birmingham Centre For Arts Therapies**

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

	Notes	Unrestricted funds £	Restricted funds £	<b>31.3.23 Total funds £</b>	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>63,192</b>	<b>268,331</b>	<b>331,523</b>	282,099
<b>Charitable activities</b>	4				
Therapy		<b>254,781</b>	<b>7,865</b>	<b>262,646</b>	172,303
Investment income	3	<b>843</b>	-	<b>843</b>	27
Other income		<u><b>1,360</b></u>	<u>-</u>	<u><b>1,360</b></u>	<u>850</u>
<b>Total</b>		<u><b>320,176</b></u>	<u><b>276,196</b></u>	<u><b>596,372</b></u>	<u><b>455,279</b></u>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Therapy		<u><b>319,278</b></u>	<u><b>233,372</b></u>	<u><b>552,650</b></u>	<u><b>365,117</b></u>
 <b>NET INCOME</b>		<b>898</b>	<b>42,824</b>	<b>43,722</b>	90,162
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u><b>52,563</b></u>	<u><b>188,266</b></u>	<u><b>240,829</b></u>	<u><b>150,667</b></u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u><b>53,461</b></u></u>	<u><u><b>231,090</b></u></u>	<u><u><b>284,551</b></u></u>	<u><u><b>240,829</b></u></u>

The notes form part of these financial statements

**Birmingham Centre For Arts Therapies (Registered number: 05347772)**

**Balance Sheet  
31 March 2023**

	Notes	<b>31.3.23</b> £	31.3.22 £
<b>FIXED ASSETS</b>			
Tangible assets	11	<b>1,738</b>	-
<b>CURRENT ASSETS</b>			
Debtors	12	<b>45,790</b>	26,817
Cash at bank		<b><u>254,282</u></b>	<u>249,808</u>
		<b>300,072</b>	276,625
<b>CREDITORS</b>			
Amounts falling due within one year	13	<b>(17,259)</b>	(35,796)
<b>NET CURRENT ASSETS</b>		<b><u>282,813</u></b>	<u>240,829</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>284,551</u></b>	<u>240,829</u>
<b>NET ASSETS</b>		<b><u>284,551</u></b>	<u>240,829</u>
<b>FUNDS</b>	16		
Unrestricted funds		<b>53,461</b>	52,563
Restricted funds		<b><u>231,090</u></b>	<u>188,266</u>
<b>TOTAL FUNDS</b>		<b><u>284,551</u></b>	<u>240,829</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4<sup>th</sup> December 2023 and were signed on its behalf by:



R French-Lowe - Trustee

The notes form part of these financial statements

**Birmingham Centre For Arts Therapies**

**Cash Flow Statement  
for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>25,948</u>	<u>86,135</u>
Net cash provided by operating activities		<u>25,948</u>	<u>86,135</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(2,317)	-
Interest received		<u>843</u>	<u>27</u>
Net cash (used in)/provided by investing activities		<u>(1,474)</u>	<u>27</u>
<b>Cash flows from financing activities</b>			
Loan repayments in year		<u>(20,000)</u>	<u>(9,800)</u>
Net cash used in financing activities		<u>(20,000)</u>	<u>(9,800)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>4,474</b>	76,362
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u><b>249,808</b></u>	<u>173,446</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><b>254,282</b></u>	<u>249,808</u>

The notes form part of these financial statements

# Birmingham Centre For Arts Therapies

## Notes to the Cash Flow Statement for the Year Ended 31 March 2023

### 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>43,722</b>	90,162
<b>Adjustments for:</b>		
Depreciation charges	579	-
Loss on disposal of fixed assets	-	404
Interest received	(843)	(27)
Increase in debtors	(19,466)	(16,870)
Increase in creditors	<u>1,956</u>	<u>12,466</u>
<b>Net cash provided by operations</b>	<b><u>25,948</u></b>	<b><u>86,135</u></b>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank	<u>249,808</u>	<u>4,474</u>	<u>254,282</u>
	<u>249,808</u>	<u>4,474</u>	<u>254,282</u>
<b>Debt</b>			
Debts falling due within 1 year	<u>(20,000)</u>	<u>20,000</u>	<u>-</u>
	<u>(20,000)</u>	<u>20,000</u>	<u>-</u>
<b>Total</b>	<b><u>229,808</u></b>	<b><u>24,474</u></b>	<b><u>254,282</u></b>

The notes form part of these financial statements

## **Birmingham Centre For Arts Therapies**

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

#### **1. ACCOUNTING POLICIES**

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

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **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.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

No amount is included in the financial statements for volunteer time in line with the Charities SORP (FRS 102).

##### **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 has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Allocation and apportionment of costs**

Expenditure on charitable activities includes:

- Direct costs being directly related therapists fees and travel costs incurred in the performance of the therapy programmes
- Support costs, being those costs that assist the work of the charity but do not directly represent charitable activities and include office premises costs, administrative support costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity.

Where costs can not be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

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

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

The costs of minor additions or those costing below £500 are not capitalised.

##### **Taxation**

The charity is registered with the Charity Commission and under the provisions of Section 478 Corporation Tax Act 2010, is exempt from liability to taxation on its charitable activities.

##### **Financial instruments**

The Charity only has financial assets and 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. These basic financial instruments include debtors and creditors, receivable or payable within one year and with no with stated interest rate.

## Birmingham Centre For Arts Therapies

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

#### 1. ACCOUNTING POLICIES - continued

##### Taxation

##### Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 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.

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

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	3,836	1,877
Grants	<u>327,687</u>	<u>280,222</u>
	<u>331,523</u>	<u>282,099</u>

# Birmingham Centre For Arts Therapies

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

### 2. DONATIONS AND LEGACIES - continued

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

	31.3.23	31.3.22
	£	£
National Lottery Community Fund	44,404	47,822
Birmingham Cty Council	144,380	106,200
Sheldon Trust	5,000	5,000
Edward Gostling Trust	6,000	-
Grantham Yorke Trust	-	2,000
Baron Davenports	1,000	1,000
Eveson Charitable Trust	10,000	10,000
Birmingham District Nursing Charitable Trust	-	5,000
Edward and Dorothy Cadbury Trust	1,500	1,500
The Saintbury Trust	-	2,000
Woodroffe Benton Foundation	-	750
Keith & Joan Mindelsohn	-	1,000
Ladywood Neighbourhood Network Scheme	-	10,000
Baring Foundation	662	16,539
Roger & Douglas Turner Charitable Trust	3,000	3,000
WED Charitable Trust	-	2,000
Souter Charitable Trust	3,000	2,000
Cole Charitable Trust	1,000	2,000
Arnold Clark	-	1,000
DG Albright Charitable Trust	-	500
George Fentham Birmingham Charity	-	3,000
The Harry Payne Fund	4,000	1,000
Dumbreck Charity	-	500
Lillie Johnson Charitable Trust	-	500
Brmingham Hospital Saturday Fund	-	2,000
Norton Foundation	-	5,000
Leigh Trust	-	1,000
Albert Hunt Trust	-	1,000
Roughley Trust	-	1,000
Fitton Trust	-	300
Grimmitt Trust	-	3,000
Barnabas Fund	-	1,250
Bernard Piggott Charitable Trust	500	500
The D'Oyly Carte Charitable Trust	3,000	3,500
Syrian Refugee	11,737	35,211
Groundworks/Tesco	10,000	-
St James Place	10,000	-
Northfield Neighbourhood Network Scheme	5,000	-
Hall Green Neighbourhood Network Scheme	9,945	-
ASDA	1,114	-
Edgbaston Neighbourhood Network Scheme	9,945	-
Ratcliffe Foundation	3,000	-
W E Dunn Trust	1,000	-
Richard Kilcuppes Charity	500	-
Garfield Weston Foundation	10,000	-
George Fentham	3,000	-
W A Cadbury	20,000	-
Shakespeare Martin	5,000	-
Other grants	-	2,150
	<b>327,687</b>	<b>280,222</b>

**Birmingham Centre For Arts Therapies**

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

**3. INVESTMENT INCOME**

	<b>31.3.23</b>	31.3.22
	£	£
Deposit account interest	<u><b>843</b></u>	<u>27</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>31.3.23</b>	31.3.22
	£	£
Therapists sessional fees	<b>209,873</b>	147,287
Arts in Health	<u><b>52,773</b></u>	<u>25,016</u>
	<u><b>262,646</b></u>	<u>172,303</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Therapy	<u><b>456,360</b></u>	<u><b>96,290</b></u>	<u><b>552,650</b></u>

**6. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Therapy	<u><b>94,597</b></u>	<u><b>1,693</b></u>	<u><b>96,290</b></u>

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

**Management**

	<b>31.3.23</b>	31.3.22
	£	Total activities £
Wages	<b>41,788</b>	<b>20,020</b>
Administration	<b>8,859</b>	<b>20,954</b>
Meetings	<b>607</b>	<b>323</b>
Print and stationery	-	<b>651</b>
Communication	<b>12,047</b>	<b>3,773</b>
Repairs & renewals	<b>218</b>	<b>511</b>
Rent & room hire	<b>9,206</b>	<b>14,646</b>
Travel	-	<b>523</b>
Training & courses	<b>1,225</b>	<b>120</b>
Miscellaneous	<b>8,612</b>	<b>1,311</b>
Bad debts	<b>10,156</b>	-
Advertising & marketing	<b>1,300</b>	-
Depreciation of tangible and heritage assets	<u><b>579</b></u>	<u>-</u>
Carried forward	<b>94,597</b>	<b>62,832</b>



# **Birmingham Centre For Arts Therapies**

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

### **6. SUPPORT COSTS - continued**

#### **Management - continued**

	<b>31.3.23</b>	31.3.22
	Therapy	Total
	£	activities
		£
Brought forward	<b>94,597</b>	<b>62,832</b>
Impairment losses for tangible fixed assets	-	<b>404</b>
	<b><u>94,597</u></b>	<b><u>63,236</u></b>

#### **Governance costs**

	<b>31.3.23</b>	31.3.22
	Therapy	Total
	£	activities
		£
Accountancy and legal fees (including independent examination)	<b>1,693</b>	<b>1,440</b>
Legal fees	-	<b>2,391</b>
	<b><u>1,693</u></b>	<b><u>3,831</u></b>

### **7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.3.23</b>	31.3.22
	£	£
Depreciation - owned assets	<b><u>579</u></b>	<b><u>-</u></b>

### **8. TRUSTEES' REMUNERATION AND BENEFITS**

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

#### **Trustees' expenses**

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

# Birmingham Centre For Arts Therapies

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

### 9. STAFF COSTS

	31.3.23 £	31.3.22 £
Wages and salaries	126,590	76,217
Social security costs	6,422	2,652
Other pension costs	3,400	-
	<u>136,412</u>	<u>78,869</u>

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

	31.3.23	31.3.22
Project staff	3	2
Central & administration	<u>2</u>	<u>1</u>
	<u>5</u>	<u>3</u>

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

Remuneration paid to Key Management Personnel in the year totalled £25,225 (2022 £20,020).

### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	24,927	257,172	282,099
<b>Charitable activities</b>			
Therapy	49,245	123,058	172,303
Investment income	27	-	27
Other income	<u>850</u>	<u>-</u>	<u>850</u>
<b>Total</b>	<u>75,049</u>	<u>380,230</u>	<u>455,279</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Therapy	<u>58,034</u>	<u>307,083</u>	<u>365,117</u>
<b>NET INCOME</b>	17,015	73,147	90,162
<b>Transfers between funds</b>	<u>28,096</u>	<u>(28,096)</u>	<u>-</u>
<b>Net movement in funds</b>	45,111	45,051	90,162
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>7,452</u>	<u>143,215</u>	<u>150,667</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>52,563</u>	<u>188,266</u>	<u>240,829</u>

# Birmingham Centre For Arts Therapies

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

### 11. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
Additions	<u>2,317</u>
<b>DEPRECIATION</b>	
Charge for year	<u>579</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>1,738</u>
At 31 March 2022	<u>-</u>

### 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Clients sessional fees	<u>45,790</u>	<u>26,817</u>

### 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other loans (see note 14)	-	20,000
Trade creditors	14,670	12,189
Social security and other taxes	1,149	2,034
Accruals and deferred income	<u>1,440</u>	<u>1,573</u>
	<u>17,259</u>	<u>35,796</u>

### 14. LOANS

An analysis of the maturity of loans is given below:

	31.3.23 £	31.3.22 £
Amounts falling due within one year on demand:		
Other loans	<u>-</u>	<u>20,000</u>

The charity received a loan totalling £41,200 from a "founder" in the 2019/20 financial year to support its needs as part of the re-structuring. The loan was unsecured and interest free. In June 2020 an agreement was entered into whereby the loan is repaid in monthly instalments of £400 plus whatever additional sum the charity can afford to repay in accordance with its general fund surplus each month. In line with this strategy, due to the success of the schools programme, the loan was repaid in full during the year.

# Birmingham Centre For Arts Therapies

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

### 15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Fixed assets	1,738	-	1,738	-
Current assets	68,982	231,090	300,072	276,625
Current liabilities	(17,259)	-	(17,259)	(35,796)
	<u>53,461</u>	<u>231,090</u>	<u>284,551</u>	<u>240,829</u>

### 16. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	24,467	13,858	38,325
Schools	<u>28,096</u>	<u>(12,960)</u>	<u>15,136</u>
	52,563	898	53,461
<b>Restricted funds</b>			
Child Development	4,633	15,508	20,141
Adult Subsidy	5,341	(677)	4,664
Elderly Clients' (previously known as the Residential Homes Combined Fund)	1,160	-	1,160
Arts in Health	656	(1,375)	(719)
EAL (English as an Alternative Language)	8,385	(3,755)	4,630
National Lottery Community Fund	37,228	(37,228)	-
Healthy Through the Arts	28,220	22,017	50,237
NNS Northfield	602	(602)	-
Baring Foundation	14,666	(6,761)	7,905
Creative Comm Engagement	3,621	(3,621)	-
Doorstep	(654)	654	-
Evaluation Project	9,875	(9,875)	-
Equipment Fund	400	-	400
NNS Ladywood	3,666	(3,666)	-
Roger & Douglas Turner	2,580	(522)	2,058
Supervision Grant BCC	41,640	31,133	72,773
Syrian Refugee Project	26,247	(14,602)	11,645
E2E	-	583	583
ASDA	-	1,114	1,114
Engage for Ukraine	-	16,174	16,174
NNS Edgbaston	-	9,945	9,945
NNS Hall Green	-	2,038	2,038
Souter Charitable Trust	-	3,000	3,000
National Lottery -Supporting community mental health	-	23,342	23,342
	<u>188,266</u>	<u>42,824</u>	<u>231,090</u>
<b>TOTAL FUNDS</b>	<u>240,829</u>	<u>43,722</u>	<u>284,551</u>

# Birmingham Centre For Arts Therapies

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

### 16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	134,935	(121,077)	13,858
Schools	185,241	(198,201)	(12,960)
	320,176	(319,278)	898
<b>Restricted funds</b>			
Child Development	30,204	(14,696)	15,508
Adult Subsidy	3,930	(4,607)	(677)
Arts in Health	8,051	(9,426)	(1,375)
EAL (English as an Alternative Language)	2,160	(5,915)	(3,755)
National Lottery Community Fund	-	(37,228)	(37,228)
Healthy Through the Arts	76,250	(54,233)	22,017
NNS Northfield	5,000	(5,602)	(602)
Baring Foundation	662	(7,423)	(6,761)
Creative Comm Engagement	-	(3,621)	(3,621)
Doorstep	-	654	654
Evaluation Project	-	(9,875)	(9,875)
NNS Ladywood	-	(3,666)	(3,666)
Roger & Douglas Turner	3,000	(3,522)	(522)
Supervision Grant BCC	43,473	(12,340)	31,133
Syrian Refugee Project	11,737	(26,339)	(14,602)
E2E	1,501	(918)	583
ASDA	1,114	-	1,114
Engage for Ukraine	16,557	(383)	16,174
May 22 Event	8,100	(8,100)	-
NNS Edgbaston	9,945	-	9,945
NNS Hall Green	9,945	(7,907)	2,038
Salary Grants	5,000	(5,000)	-
Souter Charitable Trust	3,000	-	3,000
National Lottery -Supporting community mental health	36,567	(13,225)	23,342
	276,196	(233,372)	42,824
<b>TOTAL FUNDS</b>	<u>596,372</u>	<u>(552,650)</u>	<u>43,722</u>

# Birmingham Centre For Arts Therapies

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

### 16. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	7,452	17,015	-	24,467
Schools	-	-	28,096	28,096
	7,452	17,015	28,096	52,563
<b>Restricted funds</b>				
Child Development	1,887	2,746	-	4,633
Adult Subsidy	4,983	358	-	5,341
Elderly Clients' (previously known as the Residential Homes Combined Fund)	1,160	-	-	1,160
Arts in Health	656	-	-	656
Laces Main Commission	9,222	18,874	(28,096)	-
EAL (English as an Alternative Language)	12,426	(4,041)	-	8,385
National Lottery Community Fund	59,822	(22,594)	-	37,228
Healthy Through the Arts	38,059	(9,839)	-	28,220
NNS Northfield	10,000	(9,398)	-	602
Sheldon Trust	5,000	(5,000)	-	-
Baring Foundation	-	14,666	-	14,666
Creative Comm Engagement	-	3,621	-	3,621
Doorstep	-	(654)	-	(654)
Evaluation Project	-	9,875	-	9,875
Equipment Fund	-	400	-	400
NNS Ladywood	-	3,666	-	3,666
Roger & Douglas Turner	-	2,580	-	2,580
Supervision Grant BCC	-	41,640	-	41,640
Syrian Refugee Project	-	26,247	-	26,247
	143,215	73,147	(28,096)	188,266
<b>TOTAL FUNDS</b>	<u>150,667</u>	<u>90,162</u>	<u>-</u>	<u>240,829</u>

## Birmingham Centre For Arts Therapies

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

#### 16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	75,049	(58,034)	17,015
<b>Restricted funds</b>			
Child Development	18,445	(15,699)	2,746
Adult Subsidy	20,332	(19,974)	358
Laces Main Commission	117,266	(98,392)	18,874
EAL (English as an Alternative Language)	15	(4,056)	(4,041)
National Lottery Community Fund	42,242	(64,836)	(22,594)
Healthy Through the Arts	37,500	(47,339)	(9,839)
NNS Northfield	-	(9,398)	(9,398)
Sheldon Trust	5,000	(10,000)	(5,000)
Baring Foundation	16,539	(1,873)	14,666
Creative Comm Engagement	9,500	(5,879)	3,621
Doorstep	6,200	(6,854)	(654)
Evaluation Project	13,805	(3,930)	9,875
Equipment Fund	400	-	400
NNS Ladywood	10,000	(6,334)	3,666
Roger & Douglas Turner	3,000	(420)	2,580
Supervision Grant BCC	44,775	(3,135)	41,640
Syrian Refugee Project	35,211	(8,964)	26,247
	<u>380,230</u>	<u>(307,083)</u>	<u>73,147</u>
<b>TOTAL FUNDS</b>	<u>455,279</u>	<u>(365,117)</u>	<u>90,162</u>

#### UNRESTRICTED FUNDS

General Fund - usually the main source of income is standard fee clients, grants received and the administration part of project grants, which covers all central costs.

#### DESIGNATED FUNDS

Schools Fund (previously LACES Main Commission Fund) - Originally funded by a grant from Looked After Children Education Services to provide therapy for children in care, who were referred by them. Following a change to Birmingham Virtual School, the funding became a hybrid of schools paying and central funding.

Although a recent change means all payments come from the schools, with nothing centrally, the designated fund remains as schools pay up-front for the services.

#### RESTRICTED FUNDS - General

General Restricted Funds are those which relate to a specific range of clients who may have a variety of needs and are funded from fundraising to various trusts, along with contributions from clients.

#### CHILD DEVELOPMENT FUND

This is a general fund for the purpose of offering subsidies to children / young people, who are not able to access therapy via their schools or pay the full fees.

## **Birmingham Centre For Arts Therapies**

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

#### **16. MOVEMENT IN FUNDS - continued**

##### **ADULT SUBSIDY GRANT FUND**

This is a general fund for the purpose of offering subsidies to adult clients, who are not able to pay the full fees.

##### **ELDERLY CLIENTS' FUND**

This is a general fund for the purpose of offering subsidies to people residing in residential homes or groups working with elderly clients who require Therapy. This is not used for those organisations who access Therapeutic workshops via the Arts In Health department.

##### **ARTS IN HEALTH FUND**

This is a general fund which was established several years ago to provide subsidies for a variety of community groups and other organisations, who wished to trial therapeutic workshops.

##### **RESTRICTED FUNDS - Specific Projects**

Specific Restricted Funds are for monies donated for a specific Project or Reason.

##### **THE EAL PROJECT (English as an Alternative Language)**

Designed to provide follow on therapy and allow expansion to families, or to work with those who did not qualify for assistance from the National Lottery Community Fund EAL grant.

##### **HEALTHY THROUGH THE ARTS**

Originally a one-year grant from Birmingham City Council to assist with delivering the Healthy Through the Arts project throughout the city. The council have extended this project through 2022 and into 2023

##### **NEIGHBOURHOOD NETWORK SCHEMES (NNS)**

Originally, a one-year grant from the local Neighbourhood Networking commissioning group to provide therapeutic Arts in Health workshops throughout Northfield, other neighbourhoods have taken up the service during 2022 and into 2023.

##### **BARINGS**

Working in partnership with Hip Hop Heals UK and Meaningful Measures this project is to provide training and support for provision of hip hop therapeutic sessions.

##### **EQUIPMENT FUND**

Knowing we were moving, and some equipment would need replacing/ updating we received a donation towards the cost of new equipment.

##### **ROGER AND DOUGLAS TURNER**

Having supported BCAT general work for several years, the recent grants received have been specifically for providing therapeutic workshops for people post COVID.

##### **SUPERVISION Grant**

A pilot project funded by the city council to enable Therapeutic providers of services to access support from a qualified therapist, enabling them to discuss mental health issues arising from their workshops. This was part of the BCAT model anyway, so we were provided with funding to cover our own work and expand it to other organisations across the city.



**Birmingham Centre For Arts Therapies**

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

**16. MOVEMENT IN FUNDS - continued**

**SYRIAN REFUGEES & ENGAGE FOR UKRAINE**

Originally granted to provide both Therapy and Therapeutic support for Syrian refugees who are now living in Birmingham, a further grant was received to provide support for Ukrainians relocated to Birmingham.

**NATIONAL LOTTERY - SUPPORTING COMMUNITY MENTAL HEALTH**

With the first Community Fund grant for therapy work in schools with EAL students ending an application was made for a second grant to further the therapeutic work. A 3 year grant was received, with the project starting in January 2023.

**SOUTER/ASDA/E2E**

Relatively small grants received during the year specifically for delivering therapeutic workshops via the Arts In Health side of the charity.

**17. RELATED PARTY DISCLOSURES**

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