

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2020
for
Birmingham Centre For Arts Therapies

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

Birmingham Centre For Arts Therapies

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**Report of the Trustees
for the Year Ended 31 March 2020**

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 2020. 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 2020**

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 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are proud that Birmingham Centre for Arts Therapies remains the only multi therapy centre in Birmingham, offering clients Art, Play, Music, Dance and Drama therapy. Plus, a range of therapeutic Arts In Health sessions both at our base and outside.

Therapy

During the year BCAT helped around 300 individuals (up from 243) by providing 4,092 client hours (up from 3,340) of therapy.

This increasing workload, - more than doubling our client hours in 2 years - with the philosophy that therapy should be provided as soon as possible regardless of circumstances, put major strain on the charity, both in administration and funding terms.

The work with Looked After Children, as part of our dealing with Birmingham Virtual Schools continued, as did the second year of the Lottery Community funded EAL project and we were delighted to be chosen to work alongside Birmingham City Council deliver their Healthy Through the Arts project.

Post March 2020, when Coronavirus hit, the trustees, mindful of the NHS and HCPC guidelines suspended all face to face therapy and worked with therapists and professional therapy bodies on ways to deliver the services remotely.

Arts In Health

Having re-launched the Arts In Health division about 4 years ago, to offer therapeutic workshops to both individuals and community groups this has continued to show major growth.

These sessions are run by facilitators who are not therapists (although many take the opportunity to run the sessions as a way of assisting them to decide on a career as a therapist) and 847 workshops took place, up from 352 last year

Each month a supervision/feedback meeting provides the facilitators with support and allows the opportunity for them to discuss matters relating to the workshops and their own personal mental health.

Following the receipt of grants and community fundraising, the STARZ project for children ran workshop in 28 local libraries, providing much needed support, whilst our STEP-ON project for the elderly continues, both of which are free to users.

Aside from our own projects, the AIH run sessions for local organisations at their own places and last year over 110 groups benefitted (up from 80).

Not only are these events providing clients and groups with much needed support, but they are also expanding the number of organisations that are aware of BCAT, strengthen our community ties and showcase our full range of services.

During March 2020 all workshops were suspended, and some activities moved online through Facebook and during the summer we launched BCAT TV on You Tube.

Other News

The changes in office personnel made in 2018/19 financial year impacted with a full year's costs coming through. The main office continues to be operated by a small team of 4 people despite the increasing workload.

The future of the Friends Institute in which BCAT is located continued to give rise for concern. This building is owned by a charitable trust run by Birmingham City Council who face their own financial challenges and therefore it has become neglected and out-dated.

**Report of the Trustees
for the Year Ended 31 March 2020**

Having decided that taking on the building in its current state would not be feasible with our current workload, we have continued our active search for possible new premises. Although several options were visited and explored nothing suitable has come up and the council moves to dispose of the building appear to have stalled. In the summer of 2020, a potential new venue was explored, and we hope to be able to move in early 2021.

Having founded the charity 26 years ago, Dr Fenwick re-iterated her desire to step back from day to day operations. As this was allied with increasing referrals and requests, it became obvious changes were needed. During 2019 the trustees instigated a full strategic review of the charity, which included utilising the services of an outside consultant to assist with drawing up the 5-year plan.

It soon became clear that we were being hit by increasing demand for subsidised therapy or therapeutic workshops, which was taking up more time, whilst an inability of statutory and other organisations to increase the low fees paid, without a major increase in fundraising/reduction in services or change to the model was needed in order to survive.

Fundraising

In common with many charities, we need an effective fund-raising strategy and continuous stream of income from these to continue offering our services.

Raising funds from Grant giving bodies appears to be harder as each year goes by, with more requests being written, trustee visits and requests to show how we are different.

We continue to be grateful to the various bodies who generously donate to our work, especially those who have supported us for many years.

With more time taken with administration during the summer of 2019 the number of applications made was reduced, which impacted on the finances short term.

**Report of the Trustees
for the Year Ended 31 March 2020**

FINANCIAL REVIEW

Financial review

Despite the increasing workload income from therapy services fell during the year, as did donations from various grant giving bodies. A full year's payment from the Lottery Community fund offset these reductions but overall income remained static at £206,847.

With the full years impact of staffing changes made in 2018/19 increasing costs by £12,058 the management costs rose from £45,837 to £60,796, whilst the higher therapy and workshop numbers led to sharply rising costs to therapists and facilitators.

Having seen the finances and following the charity wide review undertaken, the trustees had an away day to discuss the best way forward. Dr Fenwick offered a loan to cover short term difficulties, whilst it was agreed that subsidised therapy would have to be suspended until funds could be raised, and a renewed emphasis on short term fundraising from trusts was needed as several trusts that regularly donate had not given. The 5 year plan wishes to reduce dependency on trust fundraising by obtaining other income generating opportunities.

The trustees were incredibly grateful to the support offered by Dr Fenwick, as it gave some breathing space to allow changes to take place. The support required was slightly less than original forecast, which gave trustees confidence the corner had been turned.

Whilst the results of this breathing space were starting to show through with positive news from trusts (in 1st 8 months of 2020/21 we have already surpassed the 2019/20 figure for ordinary grants) the suspension of services following completion of usual 12 sessions was being implemented when the outbreak of Coronavirus lead to a suspension of all activities.

Due to the business model, of low fixed costs, expenses dropped from £25,387 in March 2020 to £6,938 in April, whilst invoices were paid, and grants received so the deficit on the general fund was reduced.

In May, we were notified that the Lottery Community Fund Coronavirus Support fund had granted BCAT £60,000 to cover the core costs and provide additional therapy during 2020.

Work has continued (at a much lower level) during the Spring and Summer, increasing month on month in a managed way both for clients, therapists, and finances.

Reserves policy

At the 31 March 2020, BCAT had a deficit of reserves of £(15,498). £23,583 were reserves held for restricted purposes and so excluding reserves of £539 invested in fixed assets, this leaves a deficit on free reserves of £(39,620). This deficit is being supported by the founder's loan.

Further detail on the charity's actions to rectify this deficit position are provided in the financial review above.

Going concern

Although the balance sheet shows an excess of liabilities over assets, the major liability is the founder's loan which, allied with the implemented changes that were showing through, the trustees were confident about the charity's ability to continue. As noted above, an increased level of grant income, allied with the LCFCFSF grant and reduced expenditure means the charity currently has sufficient unrestricted funds to operate until the end of the 2020/21 financial year.

POST YEAR END EVENTS

The major post year end event has been the impact of Coronavirus, which is detailed elsewhere in the report.

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 2020**

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

Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Trustees

P Cornell
Dr J Clarke
L Anthony (resigned 25.3.20)
A M Nicholls (resigned 8.9.20)
Ms W Cox Trustee (appointed 31.8.19)
Ms F Riggon Trustee (appointed 31.8.19) (resigned 25.3.20)

The above Trustees are also Directors of the company.

Company Secretary

Dr. A M Fenwick

Independent Examiner

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

Approved by order of the board of trustees on 17 December 2020 and signed on its behalf by:

P Cornell - 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 2020.

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 - matters of concern identified

I have completed my examination.

In carrying out my examination I noted the deficit of income over expenditure on general funds of £54,164, which has resulted in a net deficit of general funds at the balance sheet date of £39,081. This deficit has resulted in funds held for restricted purposes being used by the charity for non-restricted expenditure. The Report of the Trustees and the notes to the accounts detail the Trustees acknowledgement and response to this situation and their efforts, particularly since the balance sheet date, to rectify this situation and return to a positive position on all funds.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

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; and
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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

David Williams FCA FCCA
Institute of Chartered Accountants in England and Wales
Locke Williams Associates LLP
Chartered Accountants
Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

29 December 2020

Birmingham Centre For Arts Therapies

**Statement of Financial Activities
for the Year Ended 31 March 2020**

	Notes	Unrestricted fund £	Restricted funds £	31.3.20 Total funds £	31.3.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	9,401	115,651	125,052	111,628
Charitable activities	5				
Therapy		30,845	47,687	78,532	89,990
Seminars		-	-	-	2,122
Room hire		135	-	135	1,545
Other trading activities	3	2,336	-	2,336	444
Investment income	4	48	-	48	50
Other income		743	-	743	770
Total		43,508	163,338	206,846	206,549
EXPENDITURE ON					
Charitable activities	6				
Therapy		97,672	171,330	269,002	179,823
NET INCOME/(EXPENDITURE)		(54,164)	(7,992)	(62,156)	26,726
RECONCILIATION OF FUNDS					
Total funds brought forward		15,083	31,575	46,658	19,932
TOTAL FUNDS CARRIED FORWARD		(39,081)	23,583	(15,498)	46,658

The notes form part of these financial statements

Birmingham Centre For Arts Therapies (Registered number: 05347772)

**Balance Sheet
31 March 2020**

	Notes	31.3.20 £	31.3.19 £
FIXED ASSETS			
Tangible assets	12	539	718
CURRENT ASSETS			
Debtors	13	30,575	34,536
Cash at bank		3,119	23,330
		<u>33,694</u>	<u>57,866</u>
CREDITORS			
Amounts falling due within one year	14	(49,731)	(11,926)
NET CURRENT ASSETS/(LIABILITIES)		<u>(16,037)</u>	<u>45,940</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(15,498)	46,658
NET ASSETS FUNDS	17	<u>(15,498)</u>	<u>46,658</u>
Unrestricted funds		(39,081)	15,083
Restricted funds		23,583	31,575
TOTAL FUNDS		<u>(15,498)</u>	<u>46,658</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 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 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.
- (b)

The notes form part of these financial statements

Balance Sheet - continued
31 March 2020

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 17 December 2020 and were signed on its behalf by:

P Cornell - Trustee

Birmingham Centre For Arts Therapies

Notes to the Financial Statements for the Year Ended 31 March 2020

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.

Going concern

Although the balance sheet shows an excess of liabilities over assets, the major liability is the founder's loan which, allied with the implemented changes that were showing through, the trustees were confident about the charity's ability to continue. As noted in the report of the Trustees financial review, allied with the LCFCFSF grant and reduced expenditure means the charity currently has sufficient unrestricted funds to operate for a period of not less than twelve months from the date of this report.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

Office equipment and furniture - 25% on reducing balance

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

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

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.

2. DONATIONS AND LEGACIES

	31.3.20	31.3.19
	£	£
Donations	44,942	57,456
Gift aid	793	-
Grants	79,317	54,172
	<u>125,052</u>	<u>111,628</u>

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

	31.3.20	31.3.19
	£	£
National Lottery Community Fund	<u>79,317</u>	<u>54,172</u>

3. OTHER TRADING ACTIVITIES

	31.3.20	31.3.19
	£	£
Fundraising events	<u>2,336</u>	<u>444</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

4. INVESTMENT INCOME

	31.3.20	31.3.19
	£	£
Deposit account interest	<u>48</u>	<u>50</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.20	31.3.19
		£	£
Therapists sessional fees	Therapy	78,532	89,990
Seminars income	Seminars	-	2,122
Room hire income	Room hire	135	1,545
		<u>78,667</u>	<u>93,657</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Therapy	<u>206,273</u>	<u>62,729</u>	<u>269,002</u>

7. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Therapy	<u>60,796</u>	<u>1,933</u>	<u>62,729</u>

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

Management

	31.3.20	31.3.19
	Therapy	Total activities
	£	£
Wages	7,313	-
Social security	513	-
Administration	25,497	21,265
Meetings	157	84
Print and stationery	786	1,411
Communication	1,555	1,236
Repairs & renewals	2,357	3,085
Rent & room hire	16,770	15,311
Miscellaneous	5,668	3,206
Depreciation of tangible and heritage assets	180	239
	<u>60,796</u>	<u>45,837</u>

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

7. SUPPORT COSTS - continued
Governance costs

	31.3.20	31.3.19
	Therapy	Total
	£	activities
		£
Accountancy and legal fees (including independent examination)	<u>1,933</u>	<u>1,933</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.20	31.3.19
	£	£
Depreciation - owned assets	<u>179</u>	<u>240</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

10. STAFF COSTS

	31.3.20	31.3.19
	£	£
Wages and salaries	31,688	12,188
Social security costs	<u>1,600</u>	<u>-</u>
	<u>33,288</u>	<u>12,188</u>

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

	31.3.20	31.3.19
Project staff	1	1
Administration	<u>1</u>	<u>-</u>
	<u>2</u>	<u>1</u>

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

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,018	109,610	111,628
Charitable activities			
Therapy	54,874	35,116	89,990
Seminars	2,122	-	2,122
Room hire	1,545	-	1,545
Other trading activities	444	-	444
Investment income	50	-	50
Other income	770	-	770
Total	<u>61,823</u>	<u>144,726</u>	<u>206,549</u>
EXPENDITURE ON			
Charitable activities			
Therapy	52,955	126,868	179,823
NET INCOME	<u>8,868</u>	<u>17,858</u>	<u>26,726</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	6,215	13,717	19,932
TOTAL FUNDS CARRIED FORWARD	<u>15,083</u>	<u>31,575</u>	<u>46,658</u>

12. TANGIBLE FIXED ASSETS

	Office equipment and furniture £
COST	
At 1 April 2019 and 31 March 2020	<u>6,082</u>
DEPRECIATION	
At 1 April 2019	5,364
Charge for year	179
At 31 March 2020	<u>5,543</u>
NET BOOK VALUE	
At 31 March 2020	<u>539</u>
At 31 March 2019	<u>718</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.19
	£	£
Clients sessional fees	26,747	30,930
Other debtors	2,830	2,830
Prepayments and accrued income	998	776
	<u>30,575</u>	<u>34,536</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.19
	£	£
Other loans (see note 15)	41,200	-
Social security and other taxes	899	2,706
Accruals and deferred income	7,632	9,220
	<u>49,731</u>	<u>11,926</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31.3.20	31.3.19
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>41,200</u>	<u>-</u>

The charity has received a loan totalling £41,200 from a 'founder', to support its working capital needs during the year. The loan is unsecured and is given interest free. Repayment of the loan is to be made from June 2020 in consecutive minimum instalments of £400 plus whatever additional sum the charity can afford to repay in accordance with its general fund surplus each month. The Trustees undertake to honour the spirit of the loan arrangement, to make the best efforts to repay the the funds without compromising the viability of the charity.

In keeping with this commitment, the Trustees have presented the loan as falling due within one year.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.3.20 Total funds £	31.3.19 Total funds £
Fixed assets	539	-	539	718
Current assets	10,111	23,583	33,694	57,866
Current liabilities	<u>(49,731)</u>	<u>-</u>	<u>(49,731)</u>	<u>(11,926)</u>
	<u>(39,081)</u>	<u>23,583</u>	<u>(15,498)</u>	<u>46,658</u>

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

17. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	15,083	(54,164)	(39,081)
Restricted funds			
Child Development	1,643	(1,570)	73
Adult Subsidy	331	(332)	(1)
Brainstorm	67	1,226	1,293
Aston Cluster	800	-	800
Bumble Bees	48	(48)	-
Elderly Clients' (previously known as the Residential Homes Combined Fund)	95	(77)	18
Arts in Health	656	-	656
Laces Main Commission	770	1,380	2,150
EAL (English as an Alternative Language)	5,345	(3,624)	1,721
National Lottery Community Fund	21,820	(5,299)	16,521
Healthy Through the Arts	-	352	352
	<u>31,575</u>	<u>(7,992)</u>	<u>23,583</u>
TOTAL FUNDS	<u>46,658</u>	<u>(62,156)</u>	<u>(15,498)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,508	(97,672)	(54,164)
Restricted funds			
Child Development	7,616	(9,186)	(1,570)
Adult Subsidy	16,466	(16,798)	(332)
Brainstorm	3,277	(2,051)	1,226
Bumble Bees	1,303	(1,351)	(48)
Elderly Clients' (previously known as the Residential Homes Combined Fund)	4,220	(4,297)	(77)
Laces Main Commission	38,639	(37,259)	1,380
EAL (English as an Alternative Language)	-	(3,624)	(3,624)
National Lottery Community Fund	79,317	(84,616)	(5,299)
Healthy Through the Arts	12,500	(12,148)	352
	<u>163,338</u>	<u>(171,330)</u>	<u>(7,992)</u>
TOTAL FUNDS	<u>206,846</u>	<u>(269,002)</u>	<u>(62,156)</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	6,215	8,868	15,083
Restricted funds			
Child Development	(4,068)	5,711	1,643
Adult Subsidy	3,296	(2,965)	331
Brainstorm	224	(157)	67
Aston Cluster	800	-	800
Bumble Bees	(12)	60	48
Elderly Clients' (previously known as the Residential Homes Combined Fund)	227	(132)	95
Arts in Health	656	-	656
Laces Main Commission	5,628	(4,858)	770
EAL (English as an Alternative Language)	6,966	(1,621)	5,345
National Lottery Community Fund	-	21,820	21,820
	<u>13,717</u>	<u>17,858</u>	<u>31,575</u>
TOTAL FUNDS	<u>19,932</u>	<u>26,726</u>	<u>46,658</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,822	(52,954)	8,868
Restricted funds			
Child Development	18,421	(12,710)	5,711
Adult Subsidy	14,264	(17,229)	(2,965)
Brainstorm	1,310	(1,467)	(157)
Bumble Bees	1,676	(1,616)	60
Elderly Clients' (previously known as the Residential Homes Combined Fund)	5,856	(5,988)	(132)
Laces Main Commission	33,343	(38,201)	(4,858)
EAL (English as an Alternative Language)	15,684	(17,305)	(1,621)
National Lottery Community Fund	54,173	(32,353)	21,820
	<u>144,727</u>	<u>(126,869)</u>	<u>17,858</u>
TOTAL FUNDS	<u>206,549</u>	<u>(179,823)</u>	<u>26,726</u>

The plans to resolve the deficit on current year general funds are detailed in the Report of the Trustees and note 1 of these accounts.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

17. MOVEMENT IN FUNDS - continued

RESTRICTED FUNDS - General

General Restricted Funds are those which relate to a specific range of clients who may have a variety of needs:

CHILD DEVELOPMENT FUND

This is a general fund for the purpose of offering subsidies to child / young person clients (up to 25yrs. of age), who are not able to pay the full fees for therapy sessions.

ADULT SUBSIDY GRANT FUND

This fund exists to enable any adult clients (over 25 yrs. of age) to be offered subsidies towards the cost of therapy sessions.

ELDERLY CLIENTS' FUND (previously known as the Residential Homes Combined Fund)

Work has expanded in this category to include clients with dementia, those who have had a stroke, those suffering from Parkinson's Disease and named individual elderly clients.

ARTS IN HEALTH FUND

The Arts Therapies Working Group - this group was originally established to provide therapeutic rather than therapy sessions and has not met or organised any activities during the year. However, during the year, our new project manager continued this aspect of BCAT's work as part of the general work under the Arts In Health banner. It is our intention to close the Working Group and the funds will be put towards specific AIH projects to ensure that the funds are spent in line with the restrictions. These therapeutic sessions are in less formal settings and offer opportunities for leaders who may not wish to train as arts therapists to participate in assisting those with special needs or to find out if this is an area of work they would be interested in pursuing further.

RESTRICTED FUNDS - Specific Projects

Specific Restricted Funds are for monies donated for a specific Project and not for general allocation, i.e.

"BUMBLE-BEES" PROJECT

The money for this fund was originally donated by the Michael Crawford Fund and the Birmingham Hospital Saturday Fund. It has been continued for Dance Movement Therapy with a specific group of clients. Clients' parents donate to the cost of sessions.

LACES FUND

This highly successful fund providing arts therapies specifically for young people in care (foster homes), is funded by Birmingham City Council through the Looked After Children's Education Service (now known as Birmingham Virtual School). More than 100 young people have been referred since the start of the programme.

THE EAL PROJECT (English as an Alternative Language)

This is a new project designed to assist child refugees and migrants who arrive in this country with little or no ability to speak English (Levels 'A' or 'B' on the DfE English Proficiency scales). These clients often have severe trauma from personal experiences through which they have passed. Funding obtained through a Lottery application is being used firstly to assist clients to communicate through the arts in therapy and become more 'at home' in this country and understand their reactions to life trauma. These sessions are then followed by English language teaching sessions.

HEALTHY THROUGH THE ARTS

At the end of 2019 we secured a one year grant, payable in instalments when reports have been received and accepted, from Birmingham City Council as one of the organisations who will assist with delivering the healthy through the arts project.

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.