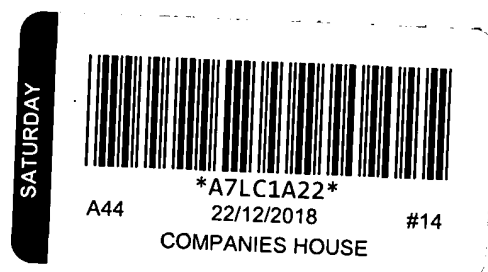


REGISTERED COMPANY NUMBER: 05347772 (England and Wales)
REGISTERED CHARITY NUMBER: 1051578

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2018
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

**Contents of the Financial Statements
for the Year Ended 31 March 2018**

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**Report of the Trustees
for the Year Ended 31 March 2018**

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 2018. 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 2015).

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 2018**

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

Details of activities undertaken to implement this Strategy are listed under "Achievements and Performance", in the Diary of Events below:

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 2018**

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. During the year we helped to organise a conference, and set up a volunteer development programme to enable our many volunteers to get the most of out their time with BCAT.

Therapy

During the year BCAT helped 252 individuals by providing 3,424 client hours of therapy, against 205 clients receiving 2,199.5 client hours of therapy in 2016/17, an amazing 55% increase in client therapy hours.

This increasing workload meant reaching out to more therapists in all 5 areas, and we are pleased that 45 therapists have now signed up to provide BCAT with a wide pool of talent to call upon.

The work with Looked After Children Educational Services continued, although a change in the way individual children are funded left us with challenges and necessitated taking on Mark Driver in a part time role of finance assistant.

Work with several organisations such as Autism West Midlands, Parkinsons, DISC and stroke groups continued as did an increasing demand from individuals and new organisations for access to our therapy services.

A pilot project using therapy to assist EAL (English as an Additional Language) students was undertaken, following a generous grant from Awards for All and the Evan Cornish Foundation. This project formed the basis of a further extended lottery bid, which we secured in late 2018 to expand our work in this area and allow us to offer both therapy and therapeutic support.

During the year a pilot project with HMP Hewell to provide various therapies on a one to one or small group basis with prisoners was undertaken. It was with regret we heard the prison service felt they were not geared for this type of intervention, although many valuable lessons were learnt by both sides.

Arts In Health

During 2016 we re-launched the Arts in Health programme under the leadership of Richard Mole on a part time basis, allowing us to offer local organisations therapeutic workshops at a reduced rate. These sessions are run by facilitators who are not therapists (although many use this as a tester before deciding to embark on training) and 198 workshops took place.

Each month a supervision/feedback meeting run by Dr Angela Fenwick is run to provide the facilitators with support.

Following the receipt of grants and community fundraising, as part of the Arts In Health work we were able to continue with our two in-house groups, STARZ for children and STEP-ON for the elderly.

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

Conference

As mentioned last year BCAT were delighted that, in conjunction with Canterbury Christ Church University and Royal Society for Public Health (RSPH), a conference was held in Birmingham entitled "Creative Arts Therapies and Arts In Health : Current training provisions and future challenges".

This attracted over 80 delegates, following which we received very positive feedback. We were honoured to welcome many distinguished speakers, including representatives from the Health Care Professions Council, the All Party Parliamentary Group on Arts in Health, leaders of MA training courses in both Arts Therapies and Arts in Health, Education, current trainees on professional training courses, local Birmingham City Council leaders, representatives of the Birmingham & Solihull Mental Health Foundation Trust and service users.

**Report of the Trustees
for the Year Ended 31 March 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Discussions were wide-ranging, covering comparisons between varying training courses and what commissioners might expect from such courses. The conference also provided a valuable opportunity for delegates to meet others with similar or contrasting experiences. BCAT intends to continue to investigate this topic next year in a conference held in conjunction with the Birmingham City Council Cultural Development Department, focussing especially on the expectation of commissioners of arts therapies and arts in health services in varying contexts, especially in the light of the current changing economic climate.

Other News

With an increasing demand for therapy services, rapid expansion of our AIH programme and changes in funding, Mark Driver, expanded his role from secretary to the trustees (a voluntary position) into the role of finance assistant, working 2 days a month. This allowed the trustees to monitor better the finances on a monthly basis and allowed us to meet the challenges these changes have given the charity.

This has expanded our office team to 4 people, Dr Angela Fenwick deals with all day to day matters relating to the charity as well as referrals for therapy and new therapists. She is ably assisted by Liz Beech who joined in a part time basis in 2016 to provide PA and support services whilst studying to become a drama therapist.

Richard Mole continued to expand the AIH department, whilst producing our newsletter "Artspeak", organising community fundraising events, and promotion of BCAT, all whilst working just 3 days a week for the organisation.

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. With an estimated repair bill of £1m plus we were advised the council were putting the building up for another organisation to take over the maintenance and running, putting our continued presence in jeopardy.

Having decided that taking on the building in its current state would not be feasible with our current workload, we have been actively searching 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.

With so many other demands on our time, Experientials and research had to take a back seat in the year 2017/18, although work continued during the year and experientials were run in the 2018/19 year.

Fundraising activities

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, listed elsewhere in this report who generously donate to our work, especially those who have supported us for many years.

We thank those who gave up their time and effort to attend various car boot sales, fairs and other community events to raise funds and those who donate monthly amounts to support our work.

During the year a lot of time was spent on writing a lottery bid, which was successful post year end.

Many grant applications continue to be written and we are developing a partnership scheme for business sponsors.

**Report of the Trustees
for the Year Ended 31 March 2018**

FINANCIAL REVIEW

Financial review

Income for the year was up 26.6% to £157,514, driven by increased grant income (up 20%), income from sessional fees (up 16%) and other income (up 568% from a very low base)

Expenditure for the year was up 86.6% to £192,850 with increasing hours of therapy given leading to therapist fees up 108% and administration charges up 171%.

This rise in costs has led to the charity running at a loss for the year. This was planned, and the trustees believe that this was due to special circumstances with a main user changing the way they operated and investing in back office services due to the sharp rise in both therapies provided and AIH projects being undertaken.

The finances are reviewed regularly by the trustees with cash flow reports and following the appointment of a new finance assistant more forward planning and information is available.

Reserves policy

At the 31 March 2018, BCAT had reserves of £19,932, of which £13,718 were held for restricted purposes, leaving £6,214 available as 'free reserves'

Whilst we have instigated a reserves policy whereby we aim to keep as reserves 10% of our annual turnover, our cash reserves were severely depleted during the year, but this remains the policy and aim of the trustees.

Going concern

There are no material concerns about the charity's ability to continue. The budgeted income and expenditure for the following year is sufficient for the charity to continue as a going concern.

FUTURE DEVELOPMENTS

We continue to see an increase in demand for our services from statutory, third sector bodies and individuals.

In September 2018 we reached a milestone of 25 years as a charity and are having a celebratory year, to be concluded with a gala evening.

Our application for a lottery grant to fund EAL work was successful, giving us three years of funding for this area.

The Arts in Health continues to expand and from this, clients are being referred to therapy, whilst some on therapy are moving to a local AIH project.

We continue the search for potential new premises, whilst waiting to hear from the council regarding the future of the Friends Institute.

The period of change continues, with the trustees undertaking a review of all areas and actions for our new 5 year plan.

Finally, the trustees would like to thank Dr Angela Fenwick for her support and dedication to the charity for the past 25 years, to all therapists, admin staff, volunteers, facilitator, funders, statutory bodies who pay for services and other financial contributors. Without your support, BCAT would not have been able to continue to deliver the services and support so needed at this time.

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 2018**

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	
Ms L Scott	- resigned 9.6.18
J Parkes	- resigned 1.4.17
L Anthony	
Ms A Martin	- resigned 13.8.18
C van den Broek	- appointed 9.6.18

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 19 December 2018 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 2018.

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

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 ACA 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



TRUSTED ACCOUNTING SOLUTIONS

19 December 2018



Registered number: OC350146
Registered in England and Wales.
Katrina Williams FCA CTA TEP
David Williams ACA FCCA

Locke Williams Associates LLP
Blackthorn House, St Pauls Square
Birmingham B3 1RL T: 0121 262 3980

Birmingham Centre For Arts Therapies

**Statement of Financial Activities
for the Year Ended 31 March 2018**

		Unrestricted fund	Restricted funds	31.3.18 Total funds	31.3.17 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,260	61,270	67,530	56,146
Charitable activities	5				
Therapy		43,364	33,516	76,880	68,223
Seminars		9,940	-	9,940	-
Room hire		1,755	-	1,755	-
Other trading activities	3	1,400	-	1,400	-
Investment income	4	9	-	9	-
Total		62,728	94,786	157,514	124,369
EXPENDITURE ON					
Raising funds		80	-	80	-
Charitable activities	6				
Therapy		82,630	110,140	192,770	103,322
Total		82,710	110,140	192,850	103,322
NET INCOME/(EXPENDITURE)		(19,982)	(15,354)	(35,336)	21,047
RECONCILIATION OF FUNDS					
As previously reported		28,755	26,513	55,268	34,221
Prior year adjustment	11	(2,559)	2,559	-	-
As Restated		26,196	29,072	55,268	34,221
TOTAL FUNDS CARRIED FORWARD		6,214	13,718	19,932	55,268

The notes form part of these financial statements

Birmingham Centre For Arts Therapies (Registered number: 05347772)

**Balance Sheet
At 31 March 2018**

	Notes	31.3.18	31.3.17
		£	as restated £
FIXED ASSETS			
Tangible assets	12	958	1,277
CURRENT ASSETS			
Debtors	13	21,886	50,259
Cash at bank		<u>2,592</u>	<u>46,915</u>
		24,478	97,174
CREDITORS			
Amounts falling due within one year	14	<u>(5,504)</u>	<u>(43,183)</u>
NET CURRENT ASSETS		<u>18,974</u>	<u>53,991</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>19,932</u>	<u>55,268</u>
NET ASSETS		<u>19,932</u>	<u>55,268</u>
FUNDS	16		
Unrestricted funds		6,215	26,196
Restricted funds		<u>13,717</u>	<u>29,072</u>
TOTAL FUNDS		<u>19,932</u>	<u>55,268</u>

The notes form part of these financial statements

**Balance Sheet - continued
At 31 March 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 19 December 2018 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P Cornell', with a stylized, cursive script.

P Cornell -Trustee

Birmingham Centre For Arts Therapies

Notes to the Financial Statements for the Year Ended 31 March 2018

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 2015)', 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.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption 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.

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.

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

1. ACCOUNTING POLICIES - continued

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

	31.3.18	31.3.17 as restated
	£	£
Donations	<u>67,530</u>	<u>56,146</u>

3. OTHER TRADING ACTIVITIES

	31.3.18	31.3.17 as restated
	£	£
Fundraising events	<u>1,400</u>	<u>-</u>

4. INVESTMENT INCOME

	31.3.18	31.3.17 as restated
	£	£
Deposit account interest	<u>9</u>	<u>-</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31.3.18	31.3.17 as restated
	Activity	£	£
Therapists sessional fees	Therapy	76,880	66,263
Experimental	Therapy	-	1,960
Seminars income	Seminars	9,940	-
Room hire income	Room hire	<u>1,755</u>	<u>-</u>
		<u>88,575</u>	<u>68,223</u>

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Therapy	<u>138,839</u>	<u>53,931</u>	<u>192,770</u>

7. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Therapy	<u>51,878</u>	<u>2,053</u>	<u>53,931</u>

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

Management

	31.3.18	31.3.17 Total activities as restated
	£	£
Administration	29,988	11,050
Meetings	62	901
Print and stationery	636	657
Communication	953	108
Repairs & renewals	715	753
Rent & room hire	15,137	13,231
Travel	122	-
Miscellaneous	3,946	3,029
Depreciation of tangible and heritage assets	<u>319</u>	<u>426</u>
	<u>51,878</u>	<u>30,155</u>

Governance costs

	31.3.18	31.3.17 Total activities as restated
	£	£
Accountancy and legal fees (including independent examination)	<u>2,053</u>	<u>2,066</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.18	31.3.17 as restated
	£	£
Depreciation - owned assets	<u>319</u>	<u>425</u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds as restated £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,972	40,174	56,146
Charitable activities			
Therapy	<u>42,147</u>	<u>26,076</u>	<u>68,223</u>
Total	58,119	66,250	124,369
 EXPENDITURE ON			
Charitable activities			
Therapy	<u>42,240</u>	<u>61,082</u>	<u>103,322</u>
Total	42,240	61,082	103,322
 NET INCOME/(EXPENDITURE)	15,879	5,168	21,047
 RECONCILIATION OF FUNDS			
Total funds brought forward	10,316	23,905	34,221
 TOTAL FUNDS CARRIED FORWARD	<u>26,195</u>	<u>29,073</u>	<u>55,268</u>

11. PRIOR YEAR ADJUSTMENT

The prior year adjustment reflects the correction of the allocation of income between funds.

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

12. TANGIBLE FIXED ASSETS

	Office equipment and furniture £
COST	
At 1 April 2017 and 31 March 2018	<u>6,082</u>
DEPRECIATION	
At 1 April 2017	4,805
Charge for year	<u>319</u>
At 31 March 2018	<u>5,124</u>
NET BOOK VALUE	
At 31 March 2018	<u>958</u>
At 31 March 2017	<u>1,277</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17 as restated
	£	£
Clients sessional fees	18,314	46,615
Other debtors	2,830	2,830
Prepayments and accrued income	<u>742</u>	<u>814</u>
	<u>21,886</u>	<u>50,259</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17 as restated
	£	£
Accruals and deferred income	<u>5,504</u>	<u>43,183</u>

Deferred income comprises grants and awards invoiced or received for future therapy. Income deferred in the current year is as follows:

Deferred income at 1 April 2017	30,000	-
Income received and deferred		30,000
Income released to the SoFA	<u>(30,000)</u>	
Deferred income at 31 March 2018	<u>-</u>	<u>30,000</u>

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	31.3.18 Total funds	31.3.17 Total funds as restated
	£	£	£	£
Fixed assets	958	-	958	1,277
Current assets	10,761	13,717	24,478	97,174
Current liabilities	<u>(5,504)</u>	<u>-</u>	<u>(5,504)</u>	<u>(43,183)</u>
	<u>6,215</u>	<u>13,717</u>	<u>19,932</u>	<u>55,268</u>

16. MOVEMENT IN FUNDS

	At 1.4.17 as restated £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
Unrestricted funds				
General fund	26,196	(19,982)	-	6,214
Restricted funds				
Child Development	3,021	(7,089)	-	(4,068)
Day Centres combined	998	-	(998)	-
Adult Subsidy	1,881	(5,480)	6,895	3,296
Turning Point	390	-	(390)	-
Breaking the Silence	3,029	(1,144)	(1,885)	-
Brainstorm	224	-	-	224
Birmingham & District Nursing	5,177	(557)	(4,620)	-
Aston Cluster	800	-	-	800
Bumble Bees	204	(215)	-	(11)
Elderly Clients' (previously known as the Residential Homes Combined Fund)	4,037	(4,808)	998	227
Arts in Health	656	-	-	656
Laces Main Commission	856	4,772	-	5,628
EAL (English as an Alternative Language)	<u>7,799</u>	<u>(833)</u>	<u>-</u>	<u>6,966</u>
	<u>29,072</u>	<u>(15,354)</u>	<u>-</u>	<u>13,718</u>
TOTAL FUNDS	<u>55,268</u>	<u>(35,336)</u>	<u>-</u>	<u>19,932</u>

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,728	(82,710)	(19,982)
Restricted funds			
Child Development	6,974	(14,063)	(7,089)
Adult Subsidy	13,248	(18,728)	(5,480)
Breaking the Silence	109	(1,253)	(1,144)
Birmingham & District Nursing	1,050	(1,607)	(557)
Bumble Bees	1,380	(1,595)	(215)
Elderly Clients' (previously known as the Residential Homes Combined Fund)	1,479	(6,287)	(4,808)
Laces Main Commission	60,546	(55,774)	4,772
EAL (English as an Alternative Language)	<u>10,000</u>	<u>(10,833)</u>	<u>(833)</u>
	<u>94,786</u>	<u>(110,141)</u>	<u>(15,354)</u>
TOTAL FUNDS	<u>157,514</u>	<u>(192,850)</u>	<u>(35,336)</u>

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted Funds			
General fund	10,316	15,880	26,196
Restricted Funds			
Child Development	1,884	1,137	3,021
Day Centres combined	998	-	998
Adult Subsidy	(43)	1,924	1,881
Turning Point	390	-	390
Breaking the Silence	1,029	2,000	3,029
Brainstorm	224	-	224
Birmingham & District Nursing	2,592	2,585	5,177
Aston Cluster	800	-	800
Bumble Bees	219	(15)	204
Elderly Clients' (previously known as the Residential Homes Combined Fund)	6,242	(2,205)	4,037
Arts in Health	656	-	656
Laces Main Commission	8,914	(8,058)	856
EAL (English as an Alternative Language)	<u>-</u>	<u>7,799</u>	<u>7,799</u>
	<u>23,905</u>	<u>5,167</u>	<u>29,072</u>
TOTAL FUNDS	<u>34,221</u>	<u>21,047</u>	<u>55,268</u>

Birmingham Centre For Arts Therapies

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,119	(42,239)	15,880
Restricted funds			
Child Development	3,544	(2,407)	1,137
Adult Subsidy	16,989	(15,065)	1,924
Breaking the Silence	2,000	-	2,000
Birmingham & District Nursing	5,000	(2,415)	2,585
Bumble Bees	1,749	(1,764)	(15)
Elderly Clients' (previously known as the Residential Homes Combined Fund)	1,000	(3,205)	(2,205)
Laces Main Commission	25,847	(33,905)	(8,058)
EAL (English as an Alternative Language)	<u>10,121</u>	<u>(2,322)</u>	<u>7,799</u>
	<u>66,250</u>	<u>(61,083)</u>	<u>5,167</u>
TOTAL FUNDS	<u><u>124,369</u></u>	<u><u>(103,322)</u></u>	<u><u>21,047</u></u>

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

16. 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.

DAY CENTRES COMBINED FUND

There has been no activity in this category this year, owing to changes of City Policy with regard to Day Centres.

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 during the 2017/18 year 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.

BIRMINGHAM & DISTRICT NURSING CHARITABLE TRUST

This money facilitates work specifically with mental health clients, both within day hospitals and as in-patients.

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.

"BREAKING THE SILENCE" PROJECT - FOR CLIENTS FROM ETHNIC MINORITIES

The original grant, obtained from the "Arts for All" Lottery Fund, was used by December 2012. Money is allocated to clients of all ages from ethnic minority backgrounds, but has not been used during the current year.

THE EAL PROJECT (English as an Alternative Language)

Birmingham Centre For Arts Therapies

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

16. MOVEMENT IN FUNDS - continued

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.

RESTRICTED FUNDS - Currently Dormant

ASTON CLUSTER
BRAINSTORM FUND
SALTLEY EXTENDED SCHOOLS PROJECT
"BORDER BUSTERS" PROJECT
KING'S NORTON CLUSTER (ST. PAUL'S SCHOOL)
HODGE HILL PROJECT

There has been no activity in these schools during the current financial year, so the funds have been closed, but would be available if work in these specific areas of Birmingham were to be re-commenced.

RESEARCH & DEVELOPMENT FUND

The aims of this fund are:

1. To continue to support Research work carried out by BCAT.
2. To enable BCAT team members to have access to funding which contributes towards their Continuing Professional Development.

It is hoped that this fund will be re-opened during the next financial year (2017-2018), when a national conference entitled: "Creative Arts Therapies and Arts In Health: Current Training Provisions and Future Challenges" will be held in partnership with The Royal Society for the Promotion of Health (RSPH) and the Sydney de Haan Centre at Christ Church Canterbury University.

"TURNING POINT" PROJECT

This project started as a pilot project with clients in rehabilitation for drug using. Initial money was obtained from the Woodlands Trust, preparing the way for a possible larger project in the future, facilitated by an application for Lottery Funding. During 2016-2017 no work was undertaken in this area.

SENSE FUND

This is a general fund available to clients of any age, who may be suffering from Sensory Impairments and/or severe Learning Difficulties. At the moment there is no specific work undertaken in this area.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.