YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation

1170692

Annual Report and Financial Statements
for the Year Ending 31 March 2026

Unaudited Accounts

YOUTH ARTS & HEALTH TRUST
CHARITABLE INCORPORATED ORGANISATION
INFORMATION

Charity Address:	Exeter YES 22 Cathedral Yard Exeter EX1 1HB
CIO Number	1170692
Trustees	Dr Paul Gray (Chair) Rachel Miller (appointed July 2024) Ralph Hayward Hugh Charles Groves
Registered Office	as above
Independent Examiner	Exeter Community Accounting
Bankers:	Lloyds Bank PO Box 1000 Andover BX1 1LT

YOUTH ARTS & HEALTH TRUST
Charitable Incorporated Organisation No: 1170692

INDEPENDENT EXAMINATION REPORT
For the period ended 31st March 2026

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with
(1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts with accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention whould be drawn in order to enable a proper understanding of the accounts to be reached.



28 August 2026
..... Date .....

Exeter Community Accounting

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

Statement of Financial Activities for
Year Ended 31 March 2026

		2025/2026			2024/2025
Income from:	**2**	Unrestricted	Restricted	Total	Total
		£	**£**	**£**	**£**
Donations		4,023	-	4,023	583
Grants Received		26,000	53,579	79,579	84,430
Charitable Activities		72,515	-	72,515	50,717
Total Income		**102,538**	**53,579**	**156,117**	**135,730**
Expenditure on:					
Raising Funds		7,240	-	7,240	5,418
Charitable Activities		60,571	66,609	127,180	88,530
Total Expenditure		**67,811**	**66,609**	**134,420**	**93,948**
Net Income		**34,727**	**(13,030)**	**21,697**	**41,782**
Transfers		**-**	**-**	**-**	**(600)**
Net movement of funds		**34,727**	**(13,030)**	**21,697**	**42,382**
Reconciliation of funds:					
Total of funds brought forward		**5,918**	**63,257**	**69,175**	**26,794**
Total funds carried forward		**40,645**	**50,227**	**90,872**	**69,175**

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

BALANCE SHEET

as at 31 March 2026

	Note	2025/2026		2024/2025	
		£	£	£	£
FIXED ASSETS					
Tangible			-		133
CURRENT ASSETS					
Cash at bank and in hand		68,055		56,535	
Debtors	7	32,705		17,815	
			100,760		74,484
CURRENT LIABILITIES					
Creditors: amounts falling due	8				
within one year		8,813		5,136	
Current Liabilities		1,075		173	
			9,888		5,309
Net Current liabilities/assets			90,872		69,176
TOTAL ASSETS LESS CURRENT LIABILITIES			90,872		69,176
FUNDS OF THE CHARITY					
Unrestricted Funds			40,645		4,616
Designated Fund			-		600
Restricted Funds			50,227		21,578
Total funds			90,872		26,794

Signed on behalf of all the trustees _____

Print Name _____

Date _____

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 March 2026

Accounting Policies Statement of Compliance The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going Concern The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

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

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

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

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

Tangible Fixed Assets Individual fixed assets are initially recorded at cost. Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful economic life of that asset as follows:
Fixtures & Fittings 25% pa straight line

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

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

Funds Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.
Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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

Depreciation
Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful life of that assist as follows:

Fixtures and fittings	25% straight line

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31st March 2026

Note 2	**2025/2026**			**2024/2025**
	Unrestricted Funds	**Restricted Funds**	**Total**	**Total**
Income				
Grants Received	26,000	53,579	79,579	84,430
Donations	4,023	-	4,023	583
Sales	72,515	-	72,515	50,717
Total Income	102,538	53,579	156,117	135,730
Expenditure				
Arts Therapists	30,636	18,517	49,153	35,096
Art Materials	95	1,507	1,602	436
Travel & Subsistence	337	142	479	777
Financial Administration	6,437	-	6,437	4,022
Operations Manager	4,162	12,715	16,877	-
Project Administration	-	786	786	5,228
Project Management	-	8,756	8,756	10,061
Charity management	10,141	12,021	22,163	17,991
Employer Pension Costs	1,340	-	1,340	664
Supervison	773	675	1,448	1,766
Fundraising	7,240	-	7,240	5,418
Organisational & Admin costs	1,147	1,620	2,767	1,117
Staff training	821	1,146	1,967	2,119
Advertising & Publicity	1,051	398	1,450	202
Printing Postage & Stationery	711	860	1,571	303
Computer costs	241	105	346	1,598
Rent/Lease on Building	321	7,150	7,471	5,202
Insurance	533	-	533	533
Professional services	702	211	913	683
Accountancy Services	650	-	650	600
Depreciation	133	-	133	133
Bad Debts	340	-	340	-
Total Expenditure	67,811	66,609	134,420	93,948
Surplus/Deficit for the year	**34,727**	**(13,030)**	**21,697**	**41,782**

3 Independent examination fees

	2025/2026	2024/25
Fees payable to the independent examiner for:		
Independent examination of the financial statements	100	100
Other accountancy services	550	500
	650	600

4 Staff Numbers

Charitable activities	1.3	1.3
Governance	0	0
Administration	0.1	0.1
	1.4	1.4

No employees received employee benefits for the reporting period of more than £60,000

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible Fixed Assets

	Fixtures & Fittings
Cost	**£**
As at 1 April 2025	710
As at 31st March 2026	710
	710
Depreciation	
As at 1 April 2025	577
Charge for the period	133
As at 31st March 2026	710
Net Book Value	
As at 31st March 2026	-

7 Debtors

	2025/2026	2024/2025
	£	**£**
Trade Debtors	32,705	17,815
	32,705	17,815

8 Creditors

Amounts falling due within one year	**£**	**£**
Trade creditors	8,813	5,136
Pension Liabilities	268	109
Tax and NI	807	64
	9,888	5,309

YOUTH ARTS & HEALTH TRUST

NOTES TO THE FINANCIAL STATEMENTS cont.d

Year Ended 31 March 2026

9 Restricted Funds	Balance at beginning of period 01/04/2025	Incoming resources	Resources Expended	Transfers	Balance at end of period 31/3/2026
Awards for All	14,573	-	(11,084)		3,489
CLASP	3,200	-	(3,200)		-
Children in Need	11,598	14,885	(14,766)		11,717
Claire Milne Trust	-	10,000	-		10,000
Like Minds Project	2,354	-	(2,124)		230
Pencarrie	-	8,980	-		8,980
Progressions	7,047	17,500	(12,282)		12,265
SW Community Benefit Fund	326	-	(54)		272
Devon County Council	1,319	-	(1,319)		-
Exeter City Council	-	2,214	(2,214)		-
Arts together Group	11,126	-	(7,852)		3,274
Operation Manager	11,715	-	(11,715)		-
	63,258	53,579	(66,609)		50,227

10 Description of Restricted Funds 2025-2026

A4A Lottery/BYS	By Your Side - Work around suicide prevention
Arts Together Group	Arts Together Group - Arts therapy Group Work
CLASP	CLASP - Work around suicide prevention
Children in Need	Children in Need - Core funding
DCC/SHA Grant	Arts therapy sessions waiting list
Like Minds Project	Like Minds - 3rd sector mental health organisation network
Ops Manager	Ops Manager - Fundraising towards an operations manager post
Progressions	Progressions - schools based therapeutic work
SW Community Benefit Fund	South West Community Benefit Fund - Art materials

11 Trustees Remuneration & Benefits

During the year no trustees received any remuneration, or travel expenses (2025 - £0)

There were no related party transactions with trustees in the year

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation

1170692

Annual Report and Financial Statements
for the Year Ending 31 March 2026

Unaudited Accounts

YOUTH ARTS & HEALTH TRUST
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YOUTH ARTS & HEALTH TRUST
Charitable Incorporated Organisation No: 1170692

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For the period ended 31st March 2026

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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(1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
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(2) to which, in my opinion, attention whould be drawn in order to enable a proper understanding of the accounts to be reached.



28 August 2026
..... Date .....

Exeter Community Accounting

YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

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Year Ended 31 March 2026

		2025/2026			2024/2025
Income from:	**2**	Unrestricted	Restricted	Total	Total
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YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

BALANCE SHEET

as at 31 March 2026

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Signed on behalf of all the trustees _____

Print Name _____

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YOUTH ARTS & HEALTH TRUST

Charitable Incorporated Organisation No: 1170692

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YOUTH ARTS & HEALTH TRUST

NOTES TO THE FINANCIAL STATEMENTS cont.d

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Progressions	Progressions - schools based therapeutic work
SW Community Benefit Fund	South West Community Benefit Fund - Art materials

11 Trustees Remuneration & Benefits

During the year no trustees received any remuneration, or travel expenses (2025 - £0)

There were no related party transactions with trustees in the year