

Company registration number: 05420987

Charity registration number: 1115339

**ARTS & HEALTH SOUTH WEST
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019**

Edwards & Keeping

Chartered Accountants

ARTS & HEALTH SOUTH WEST

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ARTS & HEALTH SOUTH WEST

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Registration Number 1115339

Company Registration Number 05420987

Correspondence address The charity is incorporated in England and Wales.
Arts and Health South West
PO Box 929
Oxford
OX1 9RU

Registered Office Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

Honorary Chair Dr G Scally

Trustees / directors Ms S M Isherwood, Chairperson
Mr W A Boa, Treasurer
Ms M L Chamberlain
Ms A J Colbourne (resigned 14 December 2018)
Prof P A Dieppe
Dr L Younie
Mr K M Elliston
Ms G Taylor
Mrs P G Forsey

Chief executive officer Ms A Coulter

Independent Examiner H E Jones BA (Hons) FCCA
Edwards & Keeping
Unity Chambers
34 High East Street
Dorchester
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DT1 1HA

ARTS & HEALTH SOUTH WEST

REPORT OF THE TRUSTEES

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2019.

Objectives and activities

Public benefit

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

Objectives

The principal objective of the charity as set out in the memorandum and articles is to relieve sickness and to promote health for the public benefit by promoting the use of the arts within the health sector in the South West.

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

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

ARTS & HEALTH SOUTH WEST

REPORT OF THE TRUSTEES

Chair's report

The annual report allows the charity the opportunity to review and reflect on the previous year's plans and aspirations. At the time of writing this report we can look back on a successful year of activity, but are also mindful of challenges ahead and the need for trustees to both set a clear direction for future expansion of reach and to maintain sound and prudent financial controls.

We were successful in gaining continuing support from Arts Council England and have completed the first year of our four year business plan 2018 - 2022 as a National Portfolio Organisation (NPO). Below is an extract from the introduction to this which expressed our vision and priorities for the period.

AHSW is signed up to the Charter for Arts, Health and Wellbeing developed by the National Alliance for Arts, Health and Wellbeing. [1]

"The arts, creativity and the imagination are agents of wellness: they help keep the individual resilient, aid recovery and foster a flourishing society. We recognise there are many different approaches to arts and health work, and that there is a range of practice taking place both within and outside dedicated healthcare settings."

As a membership organisation Arts & Health South West is open to any individual or organisation with an interest in or actively engaged in arts and health activity. By signing up to membership of AHSW, individuals and organisations are aligning themselves with the core values of AHSW.

Members of AHSW believe:

- In the transformative power of the arts
- In the value of creativity for enhancing people's health and wellbeing
- In the value of active creative collaboration between artists, health workers, patients and service users
- In the importance of achieving the highest quality in every aspect of their work.

We have identified three priorities to focus on over the first years of the plan in response to national strategies and regional data.

1 www.artshealthandwellbeing.org.uk

Young People and Mental Health

- In the South West, young people's mental health is a significant public health concern
- Health services are struggling to meet the need. Self-harm and alcohol related hospital stays for under 18s are both worse than the national benchmarks.
- The number of school pupils with social, emotional and mental health needs is also higher than national averages.
- We believe that arts and cultural organisations are very well placed to support young people's mental health. Many arts and cultural organisations have a strong track record in delivering work with children and young people, although they may not have experience of working specifically with mental health issues or in partnership with mental health services.
- We support organisations to understand better health and wellbeing issues and how they can support this priority area by providing resources, networking and learning opportunities.

Loneliness

- On 15 October 2018, the Prime Minister launched the Loneliness Strategy
- Loneliness is linked to heart disease, strokes and dementia. By 2023 all GPs will be able to refer people experiencing loneliness to community services, including arts groups and activities.
- Arts Council England has committed to encouraging all its National Portfolio Organisations to implement the national measure for loneliness. This is being developed by the What Works Centre for Wellbeing.

ARTS & HEALTH SOUTH WEST

REPORT OF THE TRUSTEES

- We support organisations to better understand the health and wellbeing issues related to loneliness and how they can support this priority area by providing resources, including relevant toolkits and evidence, networking and learning opportunities
- We will develop additional guidance related to using the national loneliness measure.

Social Prescribing

- The contribution of the arts and culture to Social Prescribing was highlighted by the Secretary of State for Health in a speech to the King's Fund in November 2018.
- We support organisations to better understand how they can engage with social prescribing in their locality by sharing information from national and regional developments.
- We will provide resources, including relevant toolkits and evidence, networking and learning opportunities.
- We are specifically developing learning material from the Community Connections social prescribing project, a three year programme supported by the Tudor Trust in Weston-super-Mare.

We worked with the National Alliance for Arts, Health and Wellbeing and the National Alliance for Museums Health and Wellbeing to develop a successful Sector Support Organisation bid to Arts Council England for a combined Culture, Health and Wellbeing Alliance (CHWA). CHWA was launched in March 2018 and a director appointed in May 2018 to establish this new national body. A very successful first national conference was held at the end of March 2019 in Newcastle. We are working to help the organisation become a separate charitable body in its own right by the end of the financial year March 2020.

Throughout the year we met regularly with our sub regional group members to develop a collaborative regional strategy. We were greatly assisted in this by Julia Puebla Fortier who facilitated the strategy development as part of her doctoral programme in Public Health. We are also working closely with Public Health England SW to align our regional strategy with theirs. The attractively designed draft strategy document is available on our website and provides a framework for engagement by stakeholders across the region. The process continues and will help inform our practice for the remaining years of our business plan and beyond.

We continue to actively pursue other strands of funding and support from the health sector and trusts and foundations. With the final tranche of Arts Council Catalyst funding we concentrated on improving our reach into the world of individual giving. We took part in the annual Big Give Christmas Challenge in December 2018 and met our target of raising £6,000 which was then matched. Our success has encouraged us to continue into 2019.

The organisation has worked very effectively to ensure it is well networked and in a position to influence across a range of arts, health and third sector bodies. It continues to provide the secretariat and project management to the All-Party Parliamentary Group on Arts, Health and Wellbeing and through this role continues to increase its areas of knowledge, profile and reach. The report of the two-year inquiry, Creative Health: the Arts for Health and Wellbeing, which was launched in July 2017, has been influential at national and regional level with further round tables and dissemination events continuing into 2018.

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REPORT OF THE TRUSTEES

Our annual conference in December 2018 on Diversity & Inclusion in Arts and Health took place over two days at The Trinity Centre, a community venue in East Bristol. On Day 1 we were joined by artists and recoverists who work with Manchester-based Portraits of Recovery, our UK partners in the EU project, Art and Social Change, which concluded in February 2019, and by colleagues from a number of Bristol-based organisations working in addiction and recovery. Artist, Kate McCoy, led an interactive ice breaker for all delegates, and Nou Elhajoui gave us a moving performance of a new work about her experience of recovery. We learnt something of the experiential learning that is at the heart of this project to develop arts-based training programmes for healthcare workers in four countries in Europe. This day was our specific contribution to the British dissemination of this three year project. On Day 2 Claire Hodgson, founder and Co-Director at Diverse City, challenged us to think deeply about leadership, 'Leadership needs to be done by those who have navigated adversity'. We also featured panel discussions chaired by Sado Jirde of Black SW Network who helped us design the whole event and included members of our newly formed lived experience advisory group. The formation of this group is one of the outcomes of our touring exhibition partnership, Alternative Visions, with Outside In and Bristol Museum and Gallery. A presentation of the full evaluation report by researcher, Nell Farrally, was also featured. Bringing our whole selves into difficult conversations about diversity and inclusion was a theme that threaded throughout the event.

We have taken further steps to develop our professional development programme. The Fine Family Foundation supported for a second year a residential Spring School which brought together artists, health workers and academic researchers to share knowledge and explore overlapping ideas and practices. We particularly looked at aspects of story telling in relation to young people's mental health. We also initiated two year long facilitated action learning set programmes, one in Dorchester and one in Bristol. These peer group support and learning opportunities were well received and we intend to help them become fully self supporting during the following year as well as initiating a further two sets in other parts of the region.

As stated above a major theme for us is social prescribing. This year we have launched a specific project in this field, Community Connections, in partnership with the For All Healthy Living Centre (FAHLC), Alliance Homes and Theatre Orchard, in Weston-Super-Mare. We are supporting a social prescriber, employed by FAHLC, to connect people to local community activities including the Theatre Lounge delivered by Theatre Orchard. The evaluation framework and Theory of Change, developed with the New Economics Foundation, is intended to demonstrate clear and robust outcomes which will help other such partnerships to take off across the region.

Our website continues to provide a major resource of information and ideas for all our members who now number over 2000. But its design and internal structure has become dated and we have worked hard with a new design team to rework the site comprehensively for a relaunch in April 2019. We have further extended our offer to members by producing more podcasts as well as the Director's blog.

All the above work - and more is only possible because of the expert and dedicated work of our key members of staff, Alex Coulter, Director, Hannah Mumby, General Manager and Sarah Holmes, Finance Officer. Catherine West provided project management for the Art and Social Change programme and fundraising support including with individual giving. Our board of trustees remains committed and active. We thank them all for their commitment. Meanwhile all current board members have not only attended quarterly board meetings, but have contributed their expertise in many other ways, providing sound financial, communications and managerial advice.

We look forward to the challenges of the year ahead when the priorities will be to ensure a healthy future for CHWA, through our sub regional network to embed arts in social prescribing within the region more widely, and to deepen our continuing professional development offer.

ARTS & HEALTH SOUTH WEST

REPORT OF THE TRUSTEES

Financial review

Total income for the year was £264,911 (2018: £239,629) of which £188,912 (2018: £89,902) was subject to restriction. Expenditure for the year totalled £301,686 (2018: £289,867); £223,005 being spent on restricted fund activities (2018: £121,128). Net expenditure for the year was £36,775 (2018: £50,238 net expenditure). Total funds at 31 March 2019 amounted to £31,336 (2018: £68,111).

As a matter of policy, each year the trustees review the amount of free reserves held in cash and cash equivalents not committed or restricted to any particular purpose. The Board considers the charity's exposure to the risk of any significant loss of income and to the risk of unforeseen expenditure, which cannot be mitigated by executive action, and on this basis decides whether the amount of assets held as reserves should be increased or decreased.

At 31 March 2019 free reserves were £13,265 (2018: £11,838). The charity usually aims to maintain reserves equivalent to three months of unrestricted expenditure. The charity plans for the restoration of reserves through careful management of working capital and is confident this can be achieved.

Structure, governance and management

Arts and Health South West was incorporated as a company limited by guarantee on 11 April 2005 and registered as a charity with the Charity Commission on 14 July 2006. As a charitable company, Arts and Health South West is governed by its memorandum and articles of association dated 11 April 2005 as amended by subsequent special resolutions.

Under the memorandum and articles, the trustees are responsible for the overall governance of the charitable company and its property and funds. The responsibility for the daily operation of the charitable company lies with the chairperson who is supported by a management committee of eight trustees and two staff members.

The memorandum and articles provide that there must be at least four and not more than eleven trustees, elected by the members at the AGM or co-opted by the other trustees. Due consideration is given to eligibility, personal competence, specialist skills and local availability. New trustees and committee members are inducted into the workings of the charity by the Board of Trustees.

The trustees (who are also the directors of Arts & Health South West for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

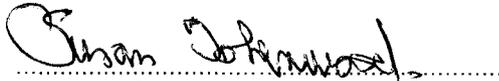
ARTS & HEALTH SOUTH WEST

REPORT OF THE TRUSTEES

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 31/10/19 and signed on its behalf by:



Ms S M Isherwood
Trustee

ARTS & HEALTH SOUTH WEST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARTS & HEALTH SOUTH WEST

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2019 which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees of Arts & Health South West (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 Arts & Health South West are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Arts & Health South West's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of Arts & Health South West 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.

H E Jones BA (Hons) FCCA

Unity Chambers
34 High East Street
Dorchester
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DT1 1HA

11 November 2019

ARTS & HEALTH SOUTH WEST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

Note	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Income and Endowments from:						
Grants, donations and ticket sales	75,699	188,262	263,961	142,813	89,902	232,715
Fees for talks and presentations	300	650	950	-	-	-
Project management fee	-	-	-	6,914	-	6,914
Total income	75,999	188,912	264,911	149,727	89,902	239,629
Expenditure on:						
All Party Parliamentary Group	-	23,749	23,749	-	33,605	33,605
Annual Conference	1,070	-	1,070	-	-	-
CHWA	-	20,351	20,351	-	-	-
Outside in project Catalyst	-	5,396	5,396	-	24,805	24,805
Culture, Health and Wellbeing International Conference	-	-	-	11,157	4,000	15,157
EU Art and Social Change Conference and administration	-	2,871	2,871	-	180	180
Room hire and catering	8,504	26,647	35,151	62,593	2,719	65,312
Printing, postage and marketing	1,498	3,602	5,100	816	2,360	3,176
Telephone	2,383	7,291	9,674	12,970	31,422	44,392
IT and website costs	191	-	191	222	-	222
Independent examination and accountancy	3,527	10,840	14,367	3,778	600	4,378
Bookkeeping costs	2,351	-	2,351	3,878	-	3,878
CEO's remuneration	5,670	-	5,670	3,667	-	3,667
Administrative salaries	47,570	-	47,570	36,442	-	36,442
Training, travel and subsistence	22,631	27,585	50,216	14,481	13,260	27,741
General expenses	3,825	19,664	23,489	6,389	7,871	14,260
Management charge	223	1,069	1,292	1,124	306	1,430
	(30,553)	30,553	-	-	-	-
Total expenditure	(78,681)	(223,005)	(301,686)	(168,739)	(121,128)	(289,867)
Net expenditure	(2,682)	(34,093)	(36,775)	(19,012)	(31,226)	(50,238)
Transfers between funds	4,109	(4,109)	-	(4,109)	4,109	-
Net movement in funds	1,427	(38,202)	(36,775)	(23,121)	(27,117)	(50,238)
Reconciliation of funds						
Total funds brought forward	11,838	56,273	68,111	34,959	83,390	118,349
Total funds carried forward	8	13,265	18,071	31,336	11,838	56,273
		68,111				68,111

All of the charity's activities derive from continuing operations during the above two periods.

ARTS & HEALTH SOUTH WEST

**(REGISTRATION NUMBER: 05420987)
BALANCE SHEET AS AT 31 MARCH 2019**

	Note	2019 £	2018 £
Current assets			
Debtors	5	861	8,740
Cash at bank and in hand		<u>37,363</u>	<u>80,546</u>
		38,224	89,286
Creditors: Amounts falling due within one year			
	6	<u>(6,888)</u>	<u>(21,175)</u>
Net assets			
		<u>31,336</u>	<u>68,111</u>
Funds of the charity:			
Restricted funds			
		18,071	56,273
Unrestricted income funds			
Unrestricted funds		<u>13,265</u>	<u>11,838</u>
Total funds			
	8	<u>31,336</u>	<u>68,111</u>

For the financial year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 15 were approved by the trustees, and authorised for issue on 31/10/19 and signed on their behalf by:


Ms S M Isherwood
Trustee

ARTS & HEALTH SOUTH WEST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Arts & Health South West 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 notes.

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.

Exemption from preparing a cash flow statement

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Income and endowments

Income is recognised when the charitable company has entitlement to the income, there is sufficient certainty of receipt so it is probable that the income will be received, and the amount receivable can be measured reliably. All income is recorded gross with no netting off of related expenditure.

Grants are recognised in full in the statement of financial activities in the year received, unless related to a specific period, when they are accrued/deferred. Grants relating to a specific project are allocated to the appropriate restricted fund.

Project management fee income represents staff time spent on specific projects with a corresponding expense recorded under the relevant project fund.

Deferred income

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

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

ARTS & HEALTH SOUTH WEST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered.

All expenditure is allocated to the relevant cost or activity to reflect the use of the resource on the basis of time spent and estimated usage. Expenditure on computer and IT equipment is fully expensed in the year of acquisition. Project management costs charged against specific projects are included as part of project 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.

Taxation

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

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure..

Fund structure

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charitable company. Such funds may be held in order to finance both working capital and capital investment. Unrestricted funds may include designated funds, which are unrestricted funds earmarked for specific purposes by the trustees.

Restricted funds can only be used for particular restricted projects or purposes within the objects of the charity. Restrictions arise when specified by the funder or when funds are raised for particular restricted projects or purposes. Expenditure which meets the restricted criteria is charged to that fund, together with a fair allocation of support and administrative costs.

Pensions

The charity made payments into the government auto-enrolment pension scheme during the year. Contributions are charged to the statement of financial activities in the year they are payable

ARTS & HEALTH SOUTH WEST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

2 Net income for the year

This is stated after charging:-

	2019 £	2018 £
Independent examiner's fees		
- Independent examination	360	360
- accountancy and other services	1,631	3,158
- underprovision in prior year	360	360
	<u>2,351</u>	<u>3,878</u>

3 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Three trustees (2018: two trustees) were reimbursed travel costs totaling £503 (2018: £304) during the year

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

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

4 Staff costs

The aggregate payroll costs were as follows:

	2019 £	2018 £
Staff costs during the year were:		
Wages and salaries	91,328	61,214
Employer's national insurance	5,230	2,410
Employer's pension contributions	1,228	559
	<u>97,786</u>	<u>64,183</u>

The average number of employees during the year was four (2018: two). No employee received remuneration exceeding £60,000. The charity operates the government auto-enrolment pension scheme for its employees which is a defined contribution scheme. The amount recognised as an expense in the year was £1,228 (2018 - £559). All expenditure is allocated to unrestricted funds .

5 Debtors

	2019 £	2018 £
Other debtors	624	100
Prepayments	237	710
Accrued income	-	7,930
	<u>861</u>	<u>8,740</u>

ARTS & HEALTH SOUTH WEST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

6 Creditors: amounts falling due within one year

	2019 £	2018 £
Other creditors	1,950	1,521
Accruals	4,894	19,652
Deferred income	44	2
	<u>6,888</u>	<u>21,175</u>

7 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Current assets	23,860	14,365	38,225
Current liabilities	<u>(5,789)</u>	<u>(1,100)</u>	<u>(6,889)</u>
Total net assets	<u>18,071</u>	<u>13,265</u>	<u>31,336</u>

ARTS & HEALTH SOUTH WEST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

8 Funds

	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2019 £
Unrestricted funds					
General					
General income fund	(5,949)	40,431	(62,287)	3,371	(24,434)
AHSW Annual conference	-	4,016	(3,822)	(194)	-
Catalyst	14,787	31,552	(11,640)	(5,000)	29,699
Culture, Health and Wellbeing International Conference	-	-	(932)	932	-
Reserves Fund	3,000	-	-	5,000	8,000
	<u>11,838</u>	<u>75,999</u>	<u>(78,681)</u>	<u>4,109</u>	<u>13,265</u>
Restricted funds					
EU Art and Soicial Change	4,515	6,564	(13,979)	-	(2,900)
CHWA	-	111,942	(98,696)	(4,109)	9,137
All Party Parliamentary Group Inquiry (APPG)	18,860	40,006	(53,137)	-	5,729
Outside In project	14,398	-	(11,722)	-	2,676
Catalyst	18,500	30,400	(45,471)	-	3,429
	<u>56,273</u>	<u>188,912</u>	<u>(223,005)</u>	<u>(4,109)</u>	<u>18,071</u>
Total funds	<u>68,111</u>	<u>264,911</u>	<u>(301,686)</u>	<u>-</u>	<u>31,336</u>

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

The £4,109 transferred between CHWA and AHSW relates to accrued expenditure that AHSW bore for CHWA last year. In effect this is money that CHWA owes AHSW because CHWA did not start operating until 1st April 2018.