

Company number: 3330301

Charity Number: 1068364

Skipko Arts Team

Report and financial statements
For the year ended 31st March 2025

Skipoko Arts Team
Reference and administrative information
for the year ended 31st March 2025

Company number 3330301

Charity number 1068364

Registered office and operational address 42 Barkston House
Croydon Street
Leeds
LS11 9RT

Known as 'Skipoko'

Management Committee Management Committee, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Emily Harvey	Chair
Jackie Hobson	Treasurer
Jayne Learoyd	Secretary (retired December 2024)
Gabrielle Hamilton	Trustee
Val Hewison	Trustee

Key management personnel Arthur Stafford Director
Company Secretary (from December 2024)

Bankers Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall WV1 9DG

Independent examiner

Catherine Hall FCCA DChA
Slade & Cooper Limited
Beehive Mill
Jersey Street
Manchester M4 6JG

Skipoko Arts Team
Management Committee's annual report
for the year ended 31st March 2025

The Management Committee presents their report and independently examined financial statements for the year ended 31st March 2025. Included within the Management Committee's report is the directors' report as required by company law.

Reference and administrative information set out on this page forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Skipoko aims to transform lives and empower people through exciting and innovative creative arts projects. Our charitable purpose is:

To advance the education of the public in creative and visual arts and crafts, and the techniques and practice thereof, and in particular to provide facilities and opportunities whereby older people, young people, people with learning disabilities, people with disabilities, people with mental health needs and people who are disadvantaged by reason of poverty, ill health or social circumstances may be afforded opportunities for personal development, through the experience and practice of such creative arts and crafts.

We do this by:

- Developing creative arts projects with community groups,
- Bringing people together through large and small-scale workshop programmes,
- Running events,
- Hosting exhibitions and training.
- Blank Canvas; providing creative and community hubs in temporarily vacant commercial property.

Our arts workers act as group facilitators, using a wide range of arts techniques to increase people's confidence, skills and sense of self-worth. Skipoko's way of working gives ownership of the creative process and the direction of the project to the group participants, giving people influence over how they are seen by others and the ideas they share.

This method has proved to be empowering for people who may not have the same control over other aspects of their lives, enabling them to grow in confidence and gain a significant sense of achievement.

Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. Trustees report on key activity and the benefits the charity brings to those participating in its work. This regular review also helps Trustees ensure the charity's aims; objectives and activities remain relevant and focused on its stated purposes.

As a student placement recently reported following their time with us:

"Skipoko's general ethos – apparent from the moment you step in their office or creative space – is one of cooperation and accommodation."

Public benefit

The Trustees refer to the Charity Commission's guidance on public benefit when planning Skipoko's work, not least the most recent iteration of the CC3 publication.

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Skipko projects are regularly reviewed and, evaluated upon completion with input from all involved, including project participants. This helps to ensure projects deliver planned outcomes and respond to the previously identified needs amongst our participants, the charity's beneficiaries.

This report covers the fourth year from the pandemic, the ripples of which continue to impact on our participants. Despite strong financial headwinds (not least those being experienced by our participants and their network organisations), Skipko remains open as a resilient organisation and continues to work directly with people online in their own homes, in their network venues and in our spaces here in Barkston House in Leeds.

In 2024/25, Skipko delivered 785 sessions (45% increase from 2023/24) comprising 432 arts-in-home and 353 face-to-face. Across the entire programme of work, we engaged with more than 67,000 people, of whom some 92% are officially classed as experiencing "challenging lives and living with poverty".

But can we look behind the figures, speak to our participants and get a sense of what benefits have been experienced by them?

When asked whether has anything changed following the workshop, one participant responded (verbatim)

"Being part of a group activity. Enjoying a sense of belonging. Forgetting the outside world. Sense of acceptance. No judgement. Social connection beyond Skipko"

And another:

"When you're here, the outside world doesn't exist, or any of your problems. Then you feel better, you take some of the lightness away with you"

Finally, one of our participants noted (verbatim) during a recent Sharing Event held in our community space (Venue 50),

"NHS need to take on board how much Skipko helps people with mental health. Sharing with my family what we did 'Under the Canopy' how much joy and laughter it brings into my life".

Achievements and performance

Our charitable activity is focused on tackling disadvantage and marginalisation thus reflecting our primary aim; that of providing benefit to the public. Specific beneficiaries from our work vary from project to project, but much of our work is with communities from the most deprived areas of the country. During 2024/25 we continued working with parents and families, adult carers, young and older people, women from diverse communities and, communities with low rates of literacy and use of English as a second language.

Skipko received a slightly higher level of public subsidy (£14,000) from Leeds City Council by way of unrestricted financial assistance and Skipko remains a member of the city's arts client portfolio. We receive no public subsidy from Arts Council England.

Despite everything, Skipko continues to generate 95% of income through bespoke project funding bids and unrestricted income generated through the temporary space, property programme, Blank Canvas. In the year closing 31 March 2025. Skipko banked £281,127 with a staff establishment of 3 part time posts equating to 1.3 FTE.

Skipko believes this to be a singular achievement considering the increasingly adverse operating environment and when one realises some long-established, better resourced, arts organisations ceased to trade during the year.

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Undoubtedly, one of the reasons Skipkko can achieve and be resilient in a difficult environment was identified by a recent student placement:

“...artists are treated as just as integral and important a part of the organisation as anyone else. Strong creative vision is not only tolerated but encouraged by the staff in almost every aspect”

Restricted funding secured during the year was from National Lottery Community Fund (£127,115), Leeds Community Development Fund (£5,000), Leeds Inspired (£800) and Wade's Charity (£3,000). This funding enabled Skipkko deliver the following projects:

- A Room in Leeds – the conclusion of a project started in the previous financial year featuring a major exhibition at Leeds City Museum and 'Abundance', a series of public-facing performances in a major Leeds theatre: a first for Skipkko
- Under the Canopy – the continuation of an environmentally-focused series of projects focusing on mindfulness and nature. These continue to be specifically targeted to people struggling to come to terms with the post-pandemic situation and encouraged them to come outdoors and socialise.
- Library Research Team – the continuing development of a self-sustaining, creative community hub. This team arose from the Women Reflecting on Women project. The team provides much-needed capacity to undertake research for Skipkko projects and is proving to be extraordinarily popular and durable. We also arranged for the team to continue visits to the major libraries as well as Leeds Museums and Galleries to examine issues surrounding curation.
- Tales of Hope – this project continues an earlier project and was part funded by the Leeds Community Foundation. To celebrate the building of a new centre for this neighbourhood network organisation located in the Halton Moor and Osmondthorpe wards of Leeds.
- Camaraderie (the Cams) – this is a robust creative hub inspired by Skipkko. This small community grew out of earlier photography projects and has grown to be a fledgling organisation. Skipkko continues to support the group with some funding and artists' time.
- Pages and Teacup Tales – culmination of projects started in the previous financial year.
- Our Health Matters – a project exploring health inequalities among sex workers in West Yorkshire commissioned by way of a fee (£2,360) by University of Huddersfield.
- Winter Wonderlights – small project exploring light in winter.
- Two Sharing Days – occasions enabling Skipkko understand what our participants are looking for Skipkko to work towards.
- Monthly Art Club – extension of the regular club aimed at extending participants' engagement with Skipkko activities

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- Performance & Making Club – arose from the performances delivered as part of A Room in Leeds and in direct response to calls from participants
- Camera Connections pilot – a small scale, action-learning project with six partners; some new to Skipkko and some that have not worked with Skipkko for some years.

Again, looking behind the programme of work is an understanding of the dynamics in the various groups. For the Monthly Art Club for instance, our recent student placement noted:

“The group had this uncanny ability to hold such a strong sense of community and culture whilst also welcoming newcomers like me with open arms”.

Financial review

The year ending 31st March 2025 was bright. As noted in an Annual Management Report, as of 31 March 2025, we closed the year with £25,418 in shareholder funds.

As with the present year (2025/26), we were able to approve a budget with almost 80% of projected income secure. This has led to Skipkko being a relatively stable organisation being able to focus on current projects, preparing for future work and planning an increased availability of training for staff, trustees and artists as well as much-needed investment in IT.

The ambition of the trustees in the coming year is to continue recent good progress, ensure the company keeps to income and expenditure targets whilst preparing a major application to be submitted during autumn 2025 to National Lottery Community Fund (NLCF). Securing a second tranche of three-year funding is seen as a strategic priority for 2025/26.

At the time of writing (July 2025), Skipkko has been advised that Leeds City Council had not yet made plans to extend arts funding beyond the end of financial year 2025/26.

Reserves policy

Trustees review the need for reserves in line with guidance from the Charity Commission and National Council of Voluntary Organisations (NCVO). Company policy is to carry reserves ideally for three-to-five months trading or, in extremis, sufficient to discharge statutory redundancy payments (around £19,000).

Currently, Skipkko has three streams of unrestricted income, [a] contribution from NLCF (£30,000 pa), [b] subsidy from Leeds City Council (£14,000 pa but reducing in future years) and [c], Blank Canvas (£66,000 this year but can be inconsistent). Skipkko believes it is on track to recover from the very difficult post-pandemic year of 2022/23 and create reserves in the region of £20,000 by 31 March 2026.

Future Planning

Skipkko continues to generate a significant amount of interest and plaudits: our profile continues to become stronger. In 2023/24 we started delivering the three-year, NLCF-funded, 'Home from Home' programme wherein we focus on Skipkko supporting participants taking leadership as we attempt to reach communities across the City. In 2024/25, Skipkko worked within 23 of Leeds' 29 wards.

We will continue to apply the lessons learned over the last three years and put in place a programme of work combining face-to-face and 'at-home' activities in a hybrid format.

A key ingredient in Skipkko's future planning is to secure another three-year funding from National Lottery Community Fund (NLCF). To that end we have:

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[a] secured the services of an external specialist evaluator who continues to critique the delivery of the current three year programme and, it is hoped, will form a base for the continuation of NLCF funding for a further three years,

[b] secured the services of an external specialist consultant who will continue to facilitate a series of Away-days for trustees and staff focusing on future-thinking and the development of a series of strategies for the coming years,

[c] implemented a plank of training and mentoring for artists and staff, so they become better equipped to meet potential challenges.

Another strand of future planning will be to [a] determine how Skipko can take advantage of increasing calls for collaboration from third sector partners and [b], prepare for future dips in unrestricted income by exploring grant-in-aid support for Skipko's core costs.

Programme of work for 2024/25

Organisational Development: continue the process of board development and recruitment together with a review of policies and procedures and invest in a complete replacement of existing 10-year old computer workstations, software and wireless infrastructure and, put in place a cloud-based server system.

Strategic Engagement: continue to build stronger relationships with the health and wellbeing sector (Leeds Arts in Health and Wellbeing Network) as well as develop closer relationships with key Third Sector organisations (Age UK, Carers Leeds, Neighbourhood Networks etc) and with academia, most notably Universities of Leeds and Huddersfield.

Arts Programme: In 2023/24 we explored notions of 'place', in 2024/25 we asked, 'what is it like to be older in Leeds?' and, in 2025/26 we shall look at how people 'self-identify' as living in Leeds. The programme of work in 2025/26 looks something like:

- Camera Connections – scaling up a very successful pop-up, pilot-project.
- Tales of HOPE – continuation of the pop-up consultation conducted in 2023/24
- Winter at Home – a light-in-the-dark project which is becoming something of a tradition
- Under the Canopy – furthering the benefits to participants arising from creative activities in outdoor spaces.
- Library Research Team – delivering a programme entitled 'Wish You Were Here' in collaboration with University of Leeds (Prof Peter Anderson, Head, School of History) wherein we work with people in Leeds and explore their memories of taking packaged holidays to Spain in the 1960's to 1980's.
- Monthly Art Club – continuing the successful (and over-subscribed) regular workshops for participants wishing to extend their engagement with Skipko
- Performance and Making Club – continuing this successful and new venture for the company

A continuing series of small-scale, information-gathering, pop-ups projects.

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Sustainable Community Hubs: continue working with the Library Research Team, Camera-aderie and Under the Canopy as a means of understanding Asset Based Community Development and exploring the degree to which Skipkko can promote this way of working in the future.

Blank Canvas: this is our property programme which generates unrestricted income. Our policy is to focus on securing property in our core area of West Yorkshire and pursue properties in other areas only if there is a compelling artistic reason. Now, we have multiple properties in York, Shipley, Skipton, Harrogate and Northallerton.

Structure, governance and management

Two artists conceived Skipkko Arts Team in 1988. It is a company limited by guarantee (incorporated on 10th March 1997) and registered as a charitable company on 28th February 1998. The company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees on 31st March 2025 was 4 (on 31st March 2024 it was 5). The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Trustees meet quarterly. The Director carries out day-to-day management of staff and resources and, from December 2024, acts as Company Secretary. Trustees are recruited openly and appointed as appropriate, with one-third of their number standing down, in rotation, at the Annual General Meeting.

Board meetings continue to be well attended, and a Standing Item process adopted whereby Trustees can maintain specific attention to:

- Progress of board working groups (see below)
- NLCF 2023 – review of progress of major (£375,000) grant
- Blank Canvas – generator of unrestricted income
- Awayday – planning for future Trustee workshops
- Safeguarding – any instances of concern experienced since the previous board meeting
- Company Secretary – update to Trustees of any major legislative changes since the previous board meeting.

During the year, the board established working groups to ensure it [a] discharges due care diligence and skill, [b] maintains an appropriate level of oversight whilst [c] working with staff to collectively explore future iterations of Skipkko. The sub-groups being:

- Recruitment: trustees and staff
- Policies and procedures: root and branch overhaul of existing policies considering changing statutory and legal obligations.
- Partners: expanding the organisations and agencies with whom we collaborate.
- Strategic issues: longer term issues Skipkko needs to be aware of.

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Periodically, Skipkko also carries out a skills audit of all Trustees, to address potential skills gap and remedy them with training or further recruitment. It is the aim of Trustees to recruit two further members for the board during 2025/26.

There were no related-party transactions during the year, and Skipkko's Memorandum and Articles of Association precludes Trustee remuneration and other benefits, except for reimbursement of out-of-pocket expenses.

Remuneration policy for key management personnel

Senior staff are appointed on the NJC pay scale at a point appropriate to skills and experiences. This is periodically benchmarked against similar organisations. At a board meeting held in 2019, the decision was taken by Trustees to increase to 29 (from 25), the weekly hours for the director and arts project manager. Salaries remain unchanged from 2019.

Risk management

Every Skipkko project is subject to a risk assessment and a report held in a registry. When considering larger projects, a report is formally presented to the board for sign off during the application stage. When funding is secured, risk management becomes the director's responsibility with Trustees being updated against a standing item on the board agenda for the duration of the project.

The director reports on five areas of operational risk; [a] capacity, [b] progress, [c] financial management, [d] project management and [e] statutory and legal obligations. Against each of these areas, we define the risk, scoped worse case scenarios, described mitigation actions and recommended course of action.

Funds held as custodian trustee on behalf of others.

None.

Statement of responsibilities of the Management Committee

The Management Committee (who are also directors of Skipkko Arts Team for the purposes of company law) are responsible for preparing the Management Committee's annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Management Committee to prepare financial statements for each financial year, which give a true and fair view of the situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Management Committee is required to:

- Select suitable accounting policies and then 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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Management Committee's annual report
for the year ended 31st March 2025

The Management Committee are responsible for keeping proper accounting records that 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.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The Management Committee's annual report has been approved by the Management Committee on 01 / 12 / 2025 and signed on their behalf by

Emily Harvey

Chair

Independent examiner's report
to the Trustees of
Skipko Arts Team

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2025 which are set out on pages 9 to 23.

Responsibilities and basis of report

As the charity 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 company'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 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; 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.

Catherine Hall FCCA DChA
Slade & Cooper Limited
Beehive Mill, Jersey Street
Manchester, M4 6JG

Date: 08/12/2025

Skipko Arts Team
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:					
Donations and legacies	3	46,098	-	46,098	28,265
Charitable activities:	4	90,482	137,475	227,957	188,941
Total income		136,580	137,475	274,055	217,206
Expenditure on:					
Charitable activities:	5	134,628	138,363	272,991	197,838
Total expenditure		134,628	138,363	272,991	197,838
Net income/(expenditure) for the year	6	1,952	(888)	1,064	19,368
Transfer between funds		-	-	-	-
Net movement in funds for the year		1,952	(888)	1,064	19,368
Reconciliation of funds					
Total funds brought forward		(26,353)	50,707	24,354	4,986
Total funds carried forward		(24,401)	49,819	25,418	24,354

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Skipko Arts Team
Company number 3330301
Balance sheet as at 31 March 2025

	Note	2025	2024
		£	£
Current assets			
Debtors	11	9,668	4,998
Cash at bank and in hand		31,773	22,845
Total current assets		41,441	27,843
Liabilities			
Creditors: amounts falling due in less than one year	12	(16,023)	(3,489)
Net current assets		25,418	24,354
Total assets less current liabilities		25,418	24,354
Net assets		25,418	24,354
The funds of the charity:			
Restricted income funds	13	49,819	50,707
Unrestricted income funds	14	(24,401)	(26,353)
Total charity funds		25,418	24,354

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- 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 are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 14 to 25 form part of these accounts.

Approved by the management committee on 01/12/2025 and signed on their

.....
Jackie Hobson (Treasurer)

Skipppo Arts Team
Statement of Cash Flows
for the year ending 31 March 2025

	Note	2025 £	2024 £
Cash provided by/(used in) operating activities	17	8,928	18,287
Cash and cash equivalents at the beginning of the year		22,845	4,558
Cash and cash equivalents at the end of the year		31,773	22,845

Skipkko Arts Team

Notes to the accounts for the year ended 31 March 2025

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Skipkko Arts Team meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

The trustees note the deficit in the unrestricted account at the end of the reporting period. The trustees have put in place financial targets aimed at increasing unrestricted income from the Blank Canvas programme. Early indications are encouraging and place Skipkko in a more robust position than at the close of 2024/25 to the extent that at the point of writing (December 2025) the unrestricted account continues in surplus and the trustees have every expectation that this trend will continue throughout the 2025/26 reporting period having secured significant unrestricted funding. In order to ensure the charity's continuing solvency, trustees will monitor unrestricted cashflow projections on a quarterly basis with the Director reporting on such as part of his regular board reporting procedures.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Skipko Arts Team

Notes to the accounts for the year ended 31 March 2025 (continued)

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of projects undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Notes to the accounts for the year ended 31 March 2025 (continued)

i Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

m Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within staff costs in note 6.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Skippko Arts Team

Notes to the accounts for the year ended 31 March 2025 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Donations	46,098	-	46,098	28,265
Total	46,098	-	46,098	28,265
<i>Total by fund 31 March 2024</i>	28,265	-	28,265	

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Grants				
Leeds City Council	14,000	800	14,800	12,820
Wade's Charity	-	3,000	3,000	3,000
National Lottery Community Fund	-	126,315	126,315	119,115
Leeds Community Foundation	-	5,000	5,000	5,000
Other Grant Income	-	-	-	970
	14,000	135,115	149,115	140,905
Fees & other income				
Fees	17,116	2,360	19,476	10,919
Other income	59,366	-	59,366	37,117
	76,482	2,360	78,842	48,036
Total	90,482	137,475	227,957	188,941
<i>Total by fund 31 March 2024</i>	53,536	135,405	188,941	

Skipko Arts Team

Notes to the accounts for the year ended 31 March 2025 (continued)

Income from charitable activities continued...

Previous reporting period

	Unrestricted £	Restricted £	Total 2024 £
Grants			
Leeds City Council	5,500	7,320	12,820
Wade's Charity	-	3,000	3,000
National Lottery Community Fund	-	119,115	119,115
Leeds Community Foundation	-	5,000	5,000
Other Grant Income	-	970	970
	<hr/>	<hr/>	<hr/>
	5,500	135,405	140,905
Fees & other income			
Fees	10,919	-	10,919
Other income	37,117	-	37,117
	<hr/>	<hr/>	<hr/>
	48,036	-	48,036
	<hr/>	<hr/>	<hr/>
Total by fund 31 March 2024	53,536	135,405	188,941
	<hr/>	<hr/>	<hr/>

Skipko Arts Team

Notes to the accounts for the year ended 31 March 2025 (continued)

5 Analysis of expenditure on charitable activities

	Total 2025 £	Total 2024 £
Staff costs	61,661	59,847
Staff travel & training	411	437
Premises	27,664	23,637
Office costs	12,283	6,163
Publications, subscriptions & resources	361	264
Equipment	2,761	-
Miscellaneous	110	374
Freelance fees & expenses	56,129	47,313
Materials	5,084	5,751
Other project costs	31,471	11,526
Legal & professional	16,239	6,664
Business rates for empty properties	54,830	33,030
Governance costs	3,987	2,832
	<hr/>	<hr/>
	272,991	197,838
	<hr/>	<hr/>
	2025 £	2024 £
Restricted expenditure	138,363	93,283
Unrestricted expenditure	134,628	104,555
	<hr/>	<hr/>
	272,991	197,838
	<hr/>	<hr/>

6 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025 £	2024 £
Operating lease rentals:		
equipment	553	553
Independent examiner's fee:		
accountancy	1,330	1,205
independent examination	250	230
	<hr/>	<hr/>

Skipko Arts Team

Notes to the accounts for the year ended 31 March 2025 (continued)

7 Staff costs

Staff costs during the year were as follows:

	2025 £	2024 £
Wages and salaries	28,058	27,752
Freelance staff	32,954	31,450
Pension costs	649	645
	<hr/>	<hr/>
	61,661	59,847
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 2 (2024: 2).

The average full time equivalent number of staff employed during the period was 1.3 (2024: 1.59).

The key management personnel of the charity comprise the trustees and the Director. The total employee benefits of the key management personnel of the charity were £32,954 (2024: £31,450).

8 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: Nil).

No members of the management committee received travel and subsistence expenses during the year (2024: £Nil).

Aggregate donations from related parties were £Nil (2024: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

Skipko Arts Team

Notes to the accounts for the year ended 31 March 2025 (continued)

9 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
Leeds City Council	14,800	12,820
	<hr/>	<hr/>
	14,800	12,820
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

11 Debtors

	2025 £	2024 £
Trade debtors	8,334	1,293
Prepayments	1,334	3,705
	<hr/>	<hr/>
	9,668	4,998
	<hr/>	<hr/>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors and accruals	15,373	2,980
Taxation and social security costs	650	509
	<hr/>	<hr/>
	16,023	3,489
	<hr/>	<hr/>

Skippko Arts Team

Notes to the accounts for the year ended 31 March 2025 (continued)

13 Analysis of movements in restricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
A4A Studio 42	3,489	-	-		3,489
In the Waiting Room	2,414	-	-	-	2,414
Home from Home	42,963	135,115	(138,363)	-	39,715
Tree of HOPE	837	-	-	-	837
Message in a Bottle	1,004	-	-	-	1,004
Our Health Matters	-	2,360	-		2,360
Total	50,707	137,475	(138,363)	-	49,819

Previous Reporting Period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
A4A Studio 42	3,489	-	-		3,489
In the Waiting Room	2,414	-	-	-	2,414
Home from Home	(200)	135,285	(91,105)	(1,017)	42,963
Tree of HOPE	1,586	-	(749)	-	837
Message in a Bottle	1,403	120	(519)	-	1,004
Under the Canopy	(292)	-	-	292	-
Community Research	185	-	(910)	725	-
Total	8,585	135,405	(93,283)	-	50,707

Name of	Description, nature and purposes of the fund
A4A Studio 42	A photography project for carers in Leeds.
In the Waiting Room	A collaboration with 8 community groups.
Home from Home	Overarching programme for the year.
Tree of HOPE	Project featuring a neighbourhood network organisation.
Message in a Bottle	Project with community group.
Our Health Matters	A project exploring health inequalities among sex workers in West Yorkshire.

Skippko Arts Team

Notes to the accounts for the year ended 31 March 2025 (continued)

14 Analysis of movement in unrestricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	(26,353)	136,580	(134,628)	-	(24,401)
	<u>(26,353)</u>	<u>136,580</u>	<u>(134,628)</u>	<u>-</u>	<u>(24,401)</u>

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

Previous reporting period

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	(3,599)	81,801	(104,555)	-	(26,353)
	<u>(3,599)</u>	<u>81,801</u>	<u>(104,555)</u>	<u>-</u>	<u>(26,353)</u>

Skippko Arts Team

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Net current assets/(liabilities)	(24,401)	-	49,819	25,418
Total	(24,401)	-	49,819	25,418
<i>Previous reporting period</i>				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total £</i>
<i>Net current assets/(liabilities)</i>	<i>(26,353)</i>	<i>-</i>	<i>50,707</i>	<i>24,354</i>
<i>Total</i>	<i>(26,353)</i>	<i>-</i>	<i>50,707</i>	<i>24,354</i>

16 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as

	Equipment	
	2025 £	2024 £
Less than one year	414	553
One to five years	-	414
	414	967

17 Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the year	1,064	19,368
Adjustments for:		
Decrease/(increase) in debtors	(4,670)	2,541
Increase/(decrease) in creditors	12,534	(3,622)
Net cash provided by/(used in) operating	8,928	18,287

Skipko Arts Team

Notes to the accounts for the year ended 31 March 2025 (continued)

18 Prior year Statement of Financial Activities (including Income and Expenditure account)

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:				
Donations and legacies	28,265	-	28,265	33,803
Charitable activities:	53,536	135,405	188,941	67,988
Total income	81,801	135,405	217,206	101,791
Expenditure on:				
Charitable activities:	104,555	93,283	197,838	156,997
Total expenditure	104,555	93,283	197,838	156,997
Net income/(expenditure) for the year	(22,754)	42,122	19,368	(55,206)
Transfer between funds	-	-	-	-
Net movement in funds for the year	(22,754)	42,122	19,368	(55,206)
Reconciliation of funds				
Total funds brought forward	(3,599)	8,585	4,986	60,192
Total funds carried forward	(26,353)	50,707	24,354	4,986

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.