

ASTOR COMMUNITY ARTS TRUST LTD
REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CHARITY NUMBER: 1069710
COMPANY NUMBER: 03494803

ASTOR COMMUNITY ARTS TRUST LTD

INDEX TO ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2024

Reference and Administrative Details

Independent Examiners Report to the Trustees

Statement of Financial Activities

Balance sheet

Notes to the Financial Statements

Detailed Statement of Financial Activities

ASTOR COMMUNITY ARTS TRUST LTD
Reference and Administrative Information
For year ended 31st March 2024

The Trustees who are also the directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ending 31st March 2024.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102 effective 1 January 2015)

OBJECTIVES AND ACTIVITIES

Statement on public benefit

The trustees have considered the Charity Commission guidance on public benefit, including the guidance 'public benefit': Running a charity (PB2)',

The charitable aims are to provide support to the Astor Community Theatre by raising funds to create and enhance the available opportunities for arts and music activities, education workshops, apprenticeship schemes, capital expenditure projects and events which will enhance the communities of East Kent.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Astor Community Arts Trust Ltd
-----------------	--------------------------------

Charity Registration number 1069710

Company Registration Number 03494803

Principal address The Astor Community Theatre
Stanhope Road
Deal
Kent
CT14 6AB

Trustees

The trustees and officers serving during the year and since the year end were as follows

W N Cooper

D Campbell

S Hayman

Appointed: 19th October 2023

Independent Examiner

The Sandwich Accountancy Group Ltd
148 Dover Road
Sandwich
Kent
CT13 0DD

Approved by the Board of Trustees and signed on its behalf by

Mr D Campbell

Date _____

5/7/24

ASTOR COMMUNITY ARTS TRUST LTD

**Independent Examiners Report to the Trustees
For year ended 31 March 2024**

I report to the trustees on my examination of the accounts of the charity for the year ending 31st March 2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiners Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2006 Act, or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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
4. the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standards 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.



.....
Mrs J Wilkinson FMAAT FICB

Accountant

The Sandwich Accountancy Group Ltd

148 Dover Road

Sandwich

Kent

CT13 0DD

ASTOR COMMUNITY ARTS TRUST LTD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2024
(Including Income & Expenditure Account)

		Unrestricted fund 2024	Restricted fund 2024	Total funds 2024	Total funds 2023
INCOME	Notes	£	£	£	£
Income from charitable activities					
Donations & grants	2	25183	47395	72578	11070
Other trading activities					
Other trading activities	3	0	0	0	0
Income from investments					
Bank interest		214	0	214	38
Total income		<u>25397</u>	<u>47395</u>	<u>72792</u>	<u>11108</u>
EXPENDITURE		£	£	£	£
Expenditure on charitable activities	4	30217	34895	65112	6367
Total expenses		<u>30217</u>	<u>34895</u>	<u>65112</u>	<u>6367</u>
NET MOVEMENT IN FUNDS		(4820)	12500	7680	4741
Funds brought forward		16571	0	16571	11830
Funds carried forward		<u>11751</u>	<u>12500</u>	<u>24251</u>	<u>16571</u>

All the above results are derived from continuing activities. There are no other gains or losses other than those shown above

ASTOR COMMUNITY ARTS TRUST LTD

STATEMENT OF FINANCIAL POSITION

		Funds 2024	Funds 2023
	Notes	£	£
CURRENT ASSETS			
Debtors	7	4929	8657
Cash at bank and in hand		19790	8364
		<u>24719</u>	<u>17021</u>
CREDITORS			
Amounts falling due within one year	8	468	450
NET CURRENT ASSETS		<u>24251</u>	<u>16571</u>
Amounts falling due after one year		0	0
NET ASSETS		<u>24251</u>	<u>16571</u>
The Funds of the Charity			
Restricted funds		0	0
General unrestricted fund	9	24251	16571
TOTAL FUNDS		<u>24251</u>	<u>16571</u>


For the year ending 31st March 2024, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

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

The financial statements were approved by the board and authorised for issue by the Board and signed on its behalf by



Mr D Campbell
Trustee

Date: 5/7/24

ASTOR COMMUNITY ARTS TRUST LTD
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical costs convention, in accordance with the Charities (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015).

Astor Community Arts Trust Ltd meets 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)

2 Income from donations and legacies

	Unrestricted fund 2024 £	Restricted fund 2024 £	Total funds 2024 £	Total funds 2023 £
Grants received	16011	47395	63406	1409
Gift aid	3357	0	3357	3101
Friends	5815	0	5815	6560
	<u>25183</u>	<u>47395</u>	<u>72578</u>	<u>11070</u>

3 Other trading activities

	Unrestricted fund 2024 £	Restricted fund 2024 £	Total funds 2024 £	Total funds 2023 £
Other activities for generating funds	214	0	214	38
	<u>214</u>	<u>0</u>	<u>214</u>	<u>38</u>

4 Expenditure on Charitable Activities

	Unrestricted fund 2024 £	Restricted fund 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	29013	34895	63908	5623
Support costs	209	0	209	109
	<u>29222</u>	<u>34895</u>	<u>64117</u>	<u>5732</u>

5 Analysis of support costs

	Unrestricted fund 2024 £	Restricted fund 2024 £	Total funds 2024 £	Total funds 2023 £
Administration	0	0	0	0
Governance costs	995	0	995	635
	<u>995</u>	<u>0</u>	<u>995</u>	<u>635</u>

6 Net income/(expenditure) for the year

	Total 2024 £	Total 2023 £
This is stated after charging/(crediting)		
Accountancy fees	995	635

7 Debtors

	2024 £	2023 £
Friends Scheme	1660	5556
Gift Aid	3269	3101
	<u>4929</u>	<u>8657</u>

8 Creditors

	2024	2023
	£	£
Accruals and deferred income		
Other creditor	18	0
Accruals	450	450
	<u>468</u>	<u>450</u>

9 Movement in funds

Unrestricted funds	Balance at April 2023 £	Incoming resources £	Outgoing resources £	Balance at March 2024 £
	16571	72792	(65112)	24251
	<u>16571</u>	<u>72792</u>	<u>(65112)</u>	<u>24251</u>
Unrestricted funds - Previous year	£	£	£	£
	Balance at April 2022 £	Incoming resources £	Outgoing resources £	Balance at March 2023 £
	11830	11108	(6367)	16571
	<u>11830</u>	<u>11108</u>	<u>(6367)</u>	<u>16571</u>

Purpose of unrestricted funds

Generating income for Astor Community Theatre

10 Taxation

Astor Community Arts Trust Ltd is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities

11 Related party transactions

There were no related party transactions during the year

12 Members liability

The charity is a registered company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charitable company in the event of winding up

13 Ultimate controlling party

In the opinion of the trustees there is no ultimate controlling party

ASTOR COMMUNITY ARTS TRUST LTD
Detailed Statement of Financial Activities
For the year ended 31 March 2024

INCOME AND ENDOWMENT

	2024 £	2023 £
Donations and legacies		
Donations & grants	63406	1409
Gift aid	3357	3101
Memberships	5815	6560
	<u>72578</u>	<u>11070</u>
Income from investments		
Other trading activities	214	38
	<u>214</u>	<u>38</u>
Total incoming resources	<u>72792</u>	<u>11108</u>

EXPENDITURE

Donations	63908	5623
Expenditure on charitable activities	<u>63908</u>	<u>5623</u>

SUPPORT COSTS

Postage and stationery	7	0
Computer software	144	0
Consultancy	0	0
Bank fees	45	56
Legal fees	13	53
	<u>209</u>	<u>109</u>

Governance costs	995	635
	<u>995</u>	<u>635</u>
Total resources expended	<u>65112</u>	<u>6367</u>

NET INCOME	<u>7680</u>	<u>4741</u>
-------------------	-------------	-------------