

Charity registration number 1099983

Company registration number 04851119 (England and Wales)

COMPASS COMMUNITY ARTS

**ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2022

COMPASS COMMUNITY ARTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs Kim Carmichael
Mr Jan Koops
Mrs Caroline Roxana Helen Minter (Appointed 14 July 2021)
Ms Nicole Helene Ball (Appointed 14 July 2021)
Ms Mary Lena Fox (Appointed 14 July 2021)
Ms Jillian Carrington Burnet (Appointed 14 July 2021)
Mr Tyron King (Appointed 28 September 2022)

Secretary

Ms Mary Lena Fox

Charity number

1099983

Company number

04851119

Registered office

30-32 Gildredge Road
Eastbourne
East Sussex
BN21 4SH

Independent examiner

G D Message ACA
Price & Company
30-32 Gildredge Road
Eastbourne
East Sussex
BN21 4SH

COMPASS COMMUNITY ARTS

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COMPASS COMMUNITY ARTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Charity's objectives are to use the arts to support, inspire and transform people's lives through our direct work with participants and indirectly through the projects we design and deliver.

Our aim is to enable individuals to overcome barriers they face in leading full and satisfying lives. We do this by providing arts based activities to suit the needs, interests and personality of each individual and group. We believe that collaborative and participatory arts can support a person's personal development, boost their confidence and address social stigma and isolation. By involving artists and volunteers in community events we want to build greater awareness and understanding of social exclusion.

The main objectives for the year have been to provide a wider range of arts and creative experiences to members of local communities and especially to marginalised groups and individuals.

The report from the Chairman gives details of the activities that have taken place to achieve the objectives.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Financial review

We are continuing to work towards our aim of obtaining long term funding for our projects.

We are a small charity and apply for grants from other charities for specific projects. The grants received are fully expended on projects and we are not able to build up large reserves.

For the 2021-2022 financial year we have made good progress in attracting new sources of income, and are now more secure financially than in some previous years.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and it does not have any share capital. It is registered with the Charities Commission as a charity.

COMPASS COMMUNITY ARTS

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

| | |
|----------------------------------|-------------------------------|
| Mr Alan Wenham | (Resigned 3 November 2021) |
| Mrs Heather Lynne Goddard | (Resigned 4 November 2021) |
| Mr Brian O'Neil | (Resigned 3 November 2021) |
| Mr Rory Jarman | (Resigned 30 September 2022) |
| Mrs Kim Carmichael | |
| Mr Jan Koops | |
| Mrs Caroline Roxana Helen Minter | (Appointed 14 July 2021) |
| Ms Nicole Helene Ball | (Appointed 14 July 2021) |
| Ms Mary Lena Fox | (Appointed 14 July 2021) |
| Ms Jillian Carrington Burnet | (Appointed 14 July 2021) |
| Mr Tyron King | (Appointed 28 September 2022) |

The regulations of the Charity provide that the Board of Trustees may appoint a Trustee and that this appointment is confirmed at an Annual General Meeting.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity is a single organisation and there are no connected charities.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Chairman's Report

The year started very much under the cloud of Coronavirus and it's debilitating impact. In many ways our participants were amongst the most vulnerable. As ever, our artists found ingenious ways of continuing outdoor delivery across the community and in this way supporting everyone through the worst of this storm. With a large delivery of PPE from ESCC, we had a particular focus on outdoor delivery and ARTWALKS for our groups. This is something we do very well and it continues to go from strength to strength. Funding from the Eastbourne Area Panels, South East Consortium, John Jackson, Barchester and Yapp enabled us to deliver the free weekly programme of sound music, textiles, written word and visual arts.

It has been a busy year in all aspects of Compass. Fundraising remains as much of a challenge as it ever was and is almost a full-time role. Over the year we have been successful in gaining funding from the following sources for which we are extremely grateful and without which we could not survive:

COMPASS COMMUNITY ARTS

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

- The South East Consortium
- The Duke of Devonshire Trust
- The Ron Hancock Foundation
- The Baring Foundation, Arts and Mental Health program
- Barcapel
- Yapp Foundation
- The John Jackson Foundation
- The Barchester Foundation
- The EBC Area Panels and Shinewater Devolved Budget
- ESCC, 3VA Making it Happen (MiH) Grant
- The Sussex Community Foundation
- Tesco Bags of Help

With essential funding provided from the grants and foundations, we have been able to focus on producing strong outcomes from our core delivery of weekly drop ins and host or take part in a number of varied exhibitions and festivals throughout the year:

- The Plastic Free, Spring Water Festival, 2021
- "Studio on the Beach" pop-ups and happenings
- "Exquisite Corpses", The Beacon
- The Summer Trifle Festival, Arlington
- "Print, Imprint, Print" at the Emma Mason Gallery
- "The Kaleidoscope of Gothic Architecture", St Mary's Parish Church
- "Edibles", Autumn Art Trail at The Gather Allotments with Tempo Arts, NHS Amberstone, 3VA Food Partnership, Blackberry Buzzards, Heritage Open Days and Eastbourne Walking Festival

This calendar of events enabled our artists to focus on developing and growing our participants' skills and abilities and, most importantly, enjoyment throughout the year. The variety of art has touched people wherever it has been seen or heard. This has led to a number of fruitful partnerships across the wider community, from Morrisons store, Eastbourne Homes and the Marine Conservation Society, to various hotels along the Eastbourne seafront – at the centre of which are the Hydro and the Landsdowne. In this way our participants' art has been enjoyed in different ways across the community. Many of the artists have sold pieces throughout the year, bringing enormous pleasure and satisfaction to both the giver and the receiver.

It is anticipated that the Artwalks will remain a significant feature of our provision well into the future.

We have welcomed students from Brighton University's Occupational Therapy Department. This positive development has helped enormously in maintaining the wellbeing of our participants. It has also enabled us to support a Youth Group, funded by Tesco Bags of Help, to focus on adolescents and young adults with lived trauma and health barriers. Given the challenges of the young people we are meeting, it seems probable that they will need continued support and we can see ourselves forming a Teens Youth Group in the future.

We are indebted to the support given to us by the Beacon. The space they have so generously provided has enabled us to offer our essential, life supporting drop-in sessions through the year.

COMPASS COMMUNITY ARTS

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The Making it Happen (MiH) grants enabled us to mentor and work with a young participant and local resident and Willingdon Trees Community Centre to set up and facilitate a satellite project. St Mary's, the Parish Church of Hampden Park, developed a partnership opportunity with the growing group and a successful exhibition, "The Kaleidoscope of Gothic Architecture", was held in February.

Despite the challenge of Covid 19, we had an average of 85 individuals registered, with at least 60 people a week attending activities. Our dedicated team of creative professionals, backed up by a strong administrative team and with support from Sussex Community Foundation, have continued to support and engage with a number of referrals from statutory services. This can be a deeply sensitive and lengthy process, but the rewards and benefits can be truly exceptional.

With a strong group of Trustees, we go forward with hope in our hearts, strength in our thoughts and belief in transformation and innovation.

Our Trustees' report was approved by the Board of Trustees.



Mr Jan Koops

Director and Chairman

Dated: 28 October 2022

COMPASS COMMUNITY ARTS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMPASS COMMUNITY ARTS

I report to the Trustees on my examination of the financial statements of Compass Community Arts (the Charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 identified a matter of concern in my report because I had concerns that the controls over restricted funds were not to a high enough standard due to the increasing size of the Charity. A thorough review of the restricted funds was undertaken and appropriate adjustments have been made to ensure the funds are true and fair as shown in Note 9.

I confirm that no other 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 Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 confirm that there are 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 financial statements to be reached.



G D Message ACA

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30-32 Gildredge Road
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BN21 4SH

Dated: 26 January 2023

COMPASS COMMUNITY ARTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

| | Notes | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total Unrestricted funds 2022 £ | Restricted funds 2021 £ | Total 2021 £ |
|---|-------|------------------------------------|----------------------------------|--|----------------------------------|--------------------|
| Income from: | | | | | | |
| Donations and legacies | 2 | 29,631 | 20,433 | 50,064 | 15,468 | 29,515 |
| Expenditure on: | | | | | | |
| Charitable activities | 3 | 23,283 | 18,221 | 41,504 | 9,365 | 15,220 |
| Net incoming resources before transfers | | 6,348 | 2,212 | 8,560 | 6,103 | 14,295 |
| Gross transfers between funds | | 4,320 | (4,320) | - | 1,151 | (1,151) |
| Net income/(expenditure) for the year/ Net movement in funds | | 10,668 | (2,108) | 8,560 | 7,254 | 14,295 |
| Fund balances at 1 April 2021 | | 8,231 | 11,125 | 19,356 | 977 | 4,084 |
| Fund balances at 31 March 2022 | | 18,899 | 9,017 | 27,916 | 8,231 | 11,125 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

COMPASS COMMUNITY ARTS

BALANCE SHEET AS AT 31 MARCH 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|---|-------|---------------|---------------|---------------|---------------|
| Current assets | | | | | |
| Debtors | 7 | 344 | | 377 | |
| Cash at bank and in hand | | 29,434 | | 20,348 | |
| | | <u>29,778</u> | | <u>20,725</u> | |
| Creditors: amounts falling due within one year | 8 | (1,862) | | (1,369) | |
| Net current assets | | | <u>27,916</u> | | <u>19,356</u> |
| Income funds | | | | | |
| Restricted funds | 9 | | 9,017 | | 11,125 |
| Unrestricted funds | | | 18,899 | | 8,231 |
| | | | <u>27,916</u> | | <u>19,356</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 28 October 2022


Mr Jan Koops
Trustee

Company registration number 04851119

COMPASS COMMUNITY ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Compass Community Arts is a private company limited by guarantee incorporated in England and Wales. The registered office is 30-32 Gildredge Road, Eastbourne, East Sussex, BN21 4SH.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

COMPASS COMMUNITY ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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 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.

1.6 Impairment of fixed assets

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

COMPASS COMMUNITY ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

| | Unrestricted funds | Restricted funds | Total Unrestricted funds | Restricted funds | Total |
|---------------------|-----------------------|---------------------|-----------------------------|---------------------|---------------|
| | 2022 £ | 2022 £ | 2022 £ | 2021 £ | 2021 £ |
| Donations and gifts | 29,631 | - | 29,631 | 15,468 | 15,468 |
| Grants receivable | - | 20,433 | 20,433 | - | 14,047 |
| | <u>29,631</u> | <u>20,433</u> | <u>50,064</u> | <u>15,468</u> | <u>29,515</u> |

COMPASS COMMUNITY ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

| | Projects | General admin | Total | Projects | General admin | Total |
|---|---------------|------------------|---------------|---------------|------------------|---------------|
| | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 |
| | £ | £ | £ | £ | £ | £ |
| Facilitators | 28,961 | - | 28,961 | 11,265 | - | 11,265 |
| Materials and equipment | 8,860 | - | 8,860 | 791 | - | 791 |
| Supervision fees | - | - | - | - | 80 | 80 |
| Admin | - | 1,198 | 1,198 | - | 1,880 | 1,880 |
| Insurance | - | 492 | 492 | - | 566 | 566 |
| Sundry | - | 1,093 | 1,093 | - | 278 | 278 |
| | <u>37,821</u> | <u>2,783</u> | <u>40,604</u> | <u>12,056</u> | <u>2,804</u> | <u>14,860</u> |
| Share of governance costs (see note 4) | - | 900 | 900 | - | 360 | 360 |
| | <u>37,821</u> | <u>3,683</u> | <u>41,504</u> | <u>12,056</u> | <u>3,164</u> | <u>15,220</u> |
| Analysis by fund | | | | | | |
| Unrestricted funds | 19,968 | 3,315 | 23,283 | 8,051 | 1,314 | 9,365 |
| Restricted funds | 17,853 | 368 | 18,221 | 4,005 | 1,850 | 5,855 |
| | <u>37,821</u> | <u>3,683</u> | <u>41,504</u> | <u>12,056</u> | <u>3,164</u> | <u>15,220</u> |

4 Support costs

| | Support costs | Governance costs | 2022 | Support costs | Governance costs | 2021 |
|---|------------------|---------------------|------------|------------------|---------------------|------------|
| | £ | £ | £ | £ | £ | £ |
| Accountancy | - | 900 | 900 | - | 360 | 360 |
| | <u>-</u> | <u>900</u> | <u>900</u> | <u>-</u> | <u>360</u> | <u>360</u> |
| Analysed between Charitable activities | - | 900 | 900 | - | 360 | 360 |
| | <u>-</u> | <u>900</u> | <u>900</u> | <u>-</u> | <u>360</u> | <u>360</u> |

Governance costs includes payments to the accountants of £900 (2021 - £360) for accountancy fees.

COMPASS COMMUNITY ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year and none were reimbursed any expenses during the year (2021- £Nil).

6 Employees

The average monthly number of employees during the year was:

| | 2022 Number | 2021 Number |
|-------|----------------|----------------|
| Total | - | - |

There were no employees whose annual remuneration was more than £60,000.

7 Debtors

| | 2022 £ | 2021 £ |
|--------------------------------------|-----------|-----------|
| Amounts falling due within one year: | | |
| Prepayments and accrued income | 344 | 377 |

8 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------|-----------|-----------|
| Accruals and deferred income | 1,862 | 1,369 |

COMPASS COMMUNITY ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

9 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Balance at 1 April 2020 £ | Movement in funds | | | Balance at 1 April 2021 £ | Movement in funds | | | Balance at 31 March 2022 £ |
|----------------------------------|---------------------------------|----------------------------|----------------------------|----------------|---------------------------------|----------------------------|----------------------------|----------------|----------------------------------|
| | | Incoming resources £ | Resources expended £ | Transfers £ | | Incoming resources £ | Resources expended £ | Transfers £ | |
| Schools Project | 541 | - | - | - | 541 | - | - | (541) | - |
| Awards for All Lottery | 1,552 | - | - | - | 1,552 | - | (1,263) | 188 | 477 |
| EBC Devolved | 182 | - | - | (182) | - | - | - | - | - |
| EBC Grant | 455 | - | - | (455) | - | - | - | - | - |
| Eastbourne Storytellers | 141 | - | - | (141) | - | - | - | - | - |
| Performing Arts | 320 | - | - | (320) | - | - | - | - | - |
| Argos Appeal | 830 | - | (520) | - | 310 | - | - | (310) | - |
| Duke of Devonshire Trust | - | - | - | - | - | 1,000 | (930) | (29) | 41 |
| Devonshire West Big Local | - | 300 | (300) | - | - | - | - | - | - |
| Edward Gostling Foundation Trust | - | 1,000 | (1,010) | 10 | - | - | - | - | - |
| Homes Artwalks | - | 4,000 | (3,900) | - | 100 | - | - | (100) | - |
| John Jackson Chart | - | 5,000 | (125) | - | 4,875 | - | - | (4,875) | - |
| Make it Happen | - | 997 | - | - | 997 | - | (150) | (500) | 347 |
| PCC Sussex | - | 750 | - | - | 750 | - | - | (250) | 500 |
| Tempo Arts | 63 | - | - | (63) | - | - | - | - | - |
| YAPP | - | 2,000 | - | - | 2,000 | - | (2,000) | 1,812 | 1,812 |
| Carry down | 4,084 | 14,047 | (5,855) | (1,151) | 11,125 | 1,000 | (4,343) | (4,605) | 3,177 |

COMPASS COMMUNITY ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

9 Restricted funds (Continued)

| | Balance at 1 April 2020 £ | Incoming resources £ | Movement in funds | | Balance at 1 April 2021 £ | Incoming resources £ | Movement in funds | | Balance at 31 March 2022 £ |
|-----------------------------|---------------------------------|----------------------------|----------------------------|----------------|---------------------------------|----------------------------|----------------------------|----------------|----------------------------------|
| | | | Resources expended £ | Transfers £ | | | Resources expended £ | Transfers £ | |
| Brought down | 4,084 | 14,047 | (5,855) | (1,151) | 11,125 | 1,000 | (4,343) | (4,605) | 3,177 |
| Next Step | - | - | - | - | - | 2,888 | (2,134) | (754) | - |
| Next Step 2 | - | - | - | - | - | 2,148 | (1,620) | 754 | 1,282 |
| Sussex Community Foundation | - | - | - | - | - | 4,824 | (1,297) | - | 3,527 |
| SEC | - | - | - | - | - | 6,800 | (7,085) | 285 | - |
| Tesco Bag Help | - | - | - | - | - | 973 | - | - | 973 |
| Haf Project | - | - | - | - | - | 600 | (600) | - | - |
| PPE | - | - | - | - | - | 1,200 | (1,142) | - | 58 |
| | 4,084 | 14,047 | (5,855) | (1,151) | 11,125 | 20,433 | (18,221) | (4,320) | 9,017 |

COMPASS COMMUNITY ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Restricted funds (Continued)

The Schools project restricted fund is for the provision and running of after school art clubs focussing on festivals, upcycling and the outdoors, for 'at risk' children and families at local infant and junior schools. This fund was incorrectly labelled as a restricted fund instead of a designated fund in the prior year. The donor has confirmed there is no expectations on how the funds are spent and they have been used in the year in unrestricted funds.

The Awards for all lottery restricted fund covers the costs associated with setting up and running of 2 new projects involving weaving and picture framing. One of these involves the repair of a weaving loom, training of facilitators and incorporating weaving into the Woolcraft sessions at Langney Priory. The second workshop involves the purchase and setting up of picture framing equipment and subsequent training of Compass staff to prepare frames for exhibitions.

The Argos Appeal restricted fund will support the running of a community café at St Elisabeth's church once COVID restrictions are lifted, however the funder agreed that the remainder could be spent on members of staff on sessional contract.

The Duke of Devonshire restricted fund is for one weekly art group for a full year or two activities for half a year starting April 2021.

The Homes Artwalks restricted fund is for delivering four artwalks across four different locations in Eastbourne. This fund was incorrectly labelled as a restricted fund instead of a designated fund in the prior year. The donor has confirmed there is no expectations on how the funds are spent and they have been used in the year in unrestricted funds.

The John Jackson Charitable Trust restricted fund is a grant for sessional costs for weekly activities. This fund was incorrectly labelled as a restricted fund instead of a designated fund in the prior year. The donor has confirmed there is no expectations on how the funds are spent and they have been used in the year in unrestricted funds.

The Make it Happen restricted fund is funds for resources, publicity and mentoring for the Willingdon Trees residents art club. During the year it was discovered that several expenses were misallocated as unrestricted in prior year when they were against this fund. This has been corrected in the current year.

The PCC Sussex restricted fund is for publishing costs. During the year it was discovered that several expenses were misallocated as unrestricted in prior year when they were against this fund. This has been corrected in the current year via a transfer of funds.

The YAPP restricted fund is for sessional costs.

COMPASS COMMUNITY ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Restricted funds (Continued)

The Next Steps and Next Steps 2 are connected funds for the use in Willingdon Trees Art Club.

Sussex Community Foundation restricted fund is used for additional staffing costs to allow the groups to meet the increased demand.

SEC Restricted fund is to provide art walks in the community.

Tesco Bag Help restricted fund is additional funding for the compass youth group.

Haf Project restricted fund is for the Holidays Activity and Food Easter Programme.

PPE restricted fund is for purchasing PPE for our staff and group members.

COMPASS COMMUNITY ARTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Analysis of net assets between funds

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31 March 2022 are represented by: | | | | | | |
| Current assets/ (liabilities) | 18,899 | 9,017 | 27,916 | 8,231 | 11,125 | 19,356 |
| | <u>18,899</u> | <u>9,017</u> | <u>27,916</u> | <u>8,231</u> | <u>11,125</u> | <u>19,356</u> |

11 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).