

# Making Space For Crafts Ltd

England & Wales · Charity number 1108387

## Details

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**Other names** THE MOMC-LEIGH PARK CRAFTS INITIATIVE TRUST LIMITED

**Status** Registered

**Legal form** Charitable company

**Company number** 04482576

**Registered** 2005-03-02

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Making Space  
2 Bishopstoke Road  
Havant  
PO9 5BN

**Phone** 02392472491

**Email** [admin@makingspace.org](mailto:admin@makingspace.org)

**Website** [www.makingspace.org](http://www.makingspace.org)

## Activities

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**Objects:** 3A (I) TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE THE EDUCATION OF THE PUBLIC AND IN PARTICULAR THE DISADVANTAGED PUBLIC BY THE ENCOURAGEMENT OF THE ARTS GENERALLY AND IN PARTICULAR THE VISUAL ARTS OF FINE ART, SCULPTURE, CRAFTS, 3D ARTS, DRAWING, DIGITAL ARTS, FILM MAKING, VIDEO MAKING AND PHOTOGRAPHY.(II) THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATIONS, PARTICULARLY FACILITIES FOR THE PRODUCTION AND EXHIBITION OF THE VISUAL ARTS AND CRAFTS WITH THE OBJECT OF GIVING THE WIDEST POSSIBLE ACCESS TO THE ARTS BY ALL MEMBERS OF THE PUBLIC.

**Activities:** Making Space is a visual arts charity working in the socially deprived area of Leigh Park. We provide hands-on, participatory workshops for all age groups and levels of experience with a focus on community work. We also provide studio space and business support for craft makers and visual artists.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE HAMPSHIRE.
- Hampshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£188,258	£217,217	-	-
2024-03-31	£234,721	£227,024	-	-
2023-03-31	£191,496	£184,391	-	-
2022-03-31	£175,881	£173,405	-	-
2021-03-31	£146,141	£123,655	-	-

## Trustees

Name	Role	Appointed
Alison Molloy		2022-10-20
Desmond John Webb		2023-05-26
Dr Joanne Ruth Halsall		2025-05-01
Jane Marianne Briggs		2025-07-31
Katherine Ann Spresser		2020-05-19
Nicholas John Wood		2024-04-25
Rebecca Emily Moore		2025-09-25
Richard Matheson Walker		2017-10-17
Susannah Louise Greenwood		2025-09-25

**Making Space For Crafts Ltd**

England & Wales - Charity number 1108387

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# Accounts

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# MAKING SPACE FOR CRAFTS LTD

Council of Management Annual Report  
and Financial Statements

1 April 2024 to 31 March 2025





# **MAKING SPACE FOR CRAFTS LTD**

## **Council of Management Annual Report and Financial Statements**

1 April 2024 to 31 March 2025

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**Name of Charity**

Making Space for Crafts Ltd (a company limited by guarantee)  
formerly The MOMC – Leigh Parks Crafts Initiative Trust Limited

**Registered Office and Principal Address**

2 Bishopstoke Road  
Leigh Park  
Havant  
Hampshire  
PO9 5BN

**Company Registered Number**

4482576 (England and Wales)

**Charity Registered Number**

1108387

**Council of Management**

Nicolas Wood (Joint Chair & Treasurer)  
Richard Walker (Joint Chair)  
Kate Spreser (Joint Chair)  
Desmond Webb (Joint Chair)  
Joanne Halsall  
Alison Molloy  
Jane Briggs

**Company Secretary**

Kenneth Parry

**Bankers**

CAF Bank, 25 Kings Hill Ave, Kings Hill, West Malling ME19 4JQ

**Independent Examiner**

Tim Light FMAAT  
Lightatouch Internal Audit Services  
7 Hodder Close  
Chandlers Ford  
Hampshire SO53 4QD

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Council of Management (who are also directors of the Charity for the purposes of the Companies Act 2006) present their nineteenth annual report, for the 12 months ended 31 March 2025.

The company is a charitable company limited by guarantee, incorporated on 10 July 2002 and registered as a charity on 2 March 2005. On 12 October 2020 the company name was changed from The MOMC – Leigh Parks Crafts Initiative Trust Limited to Making Space for Crafts Ltd.

### **Purpose**

Making Space is a community-based craft organisation that creates opportunities for people to discover and develop design and making skills, increasing personal wellbeing through involvement in high-quality craft. The charity promotes excellence in contemporary craft, design and visual arts. As the lead craft organisation in Hampshire, Making Space initiates opportunities for new networks and partnership working to raise the profile of craft. This includes working with local arts organisations and contributing to regional and national developments around craft and community engagement.

From its purpose-built studios in Leigh Park, Making Space organises courses, masterclasses and projects through which children, young people and adults can learn from skilled and experienced makers. The building belongs to and is maintained by Hampshire County Council who provide the premises rent-free. It houses seven individual studio spaces that are leased to professional makers producing high quality work, as well as two fully equipped workshops that are available for hire, either as creative spaces or for business meetings.

### **Council of Management (Trustees)**

The Articles stipulate a minimum of 6 Council Members, who are both trustees and directors of the company, and no more than 12. Up to two Council Members may be appointed by a consultative Panel of Users of the charity's facilities. In practice there is always one of the studio tenants on the Council and regular tenants' meetings are held. Two members can be appointed by Hampshire County Council and Havant Borough Council as corporate Council Members. One third of Council Members retire by rotation annually, with a maximum duration of service being 10 years.

The Council of Management regularly holds open recruitment for trustee members and seeks to include a wide range of skills including skilled crafts people. Trustee induction is in place and further training on specific matters is provided. There are at least four Council of Management meetings a year. Council members also participate in small working groups on specific issues such as fundraising and staffing matters.

The following are current or served as trustees on the Council of Management in the year:

Richard Walker  
 Kate Spresser  
 Alison Molloy  
 Desmond Webb  
 Nicolas Wood (Appointed April 2024)

Joanne Halsall (Appointed May 2025)  
 Jane Briggs (Appointed July 2025)  
 Samantha Dewar-English (Resigned July 2025)  
 Catherine Claasen (Resigned March 2025)  
 Tara Goddard (Resigned March 2025)

### **Staff**

The small staff team consists of Director, Studio Coordinator, Programme Manager, Facilities Technician and a Communications Coordinator.

Making Space continues to also benefit from external support from freelance experts including Finance Manager: Ken Parry and Kiln Technician: Kelly Ottesen.

### **Risk Management**

The Council of Management maintains a revised risk management strategy which comprises a review of the principal risks and uncertainties relevant to the charity, the establishment of policies, systems and procedures to mitigate the risks identified and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Financial sustainability is the major financial risk for the charity. A key element of the management of financial risk is to pay close attention to cash flows and projected outflows while seeking to secure grants and voluntary income.

### **Financial Review**

As planned, the year saw an overall deficit of £28,959 as major projects ended and restricted funds were expended, reducing them by £48,564. However, supported by the contribution to core costs from projects, unrestricted funds held rose by £19,604, supporting the continued viability of the charity.

Total incoming resources for the year to 31 March 2025 amounted to £188,258, which was £46,463 less than in 2023-24 (20%). Unrestricted income to the General Fund rose by 16% to £152,653 (2023-24 £131,572), while income from grants and donations to Restricted Funds totalled £28,651 (2023-24 £87,671).

Compared to the previous year (2023-24):

- Donations, Gifts and Legacies received at £2,889 were 36% lower compared to the prior year (£4,509).
- Investment income increased to £2,009 with continued higher interest rates and the level of funds held at the start of the year.
- Charitable activities (participation fees & studio rental) revenue at £64,114 was £8,712 (12%) down, reflecting changes to the programme to match capacity.
- Unrestricted grants income rose by £32,000 (106%) to £62,000, reflecting the first full year of 3 years unrestricted funding from The Henry Smith Charity.

Total resources expended in the year were £217,217, which is £9,807 (4%) less than in 2023-24.

This includes £24,432 donated services and facilities, which is £932 less than 2023-24, following a slightly higher lease charge based on the previous year's earned income.

Unrestricted expenditure from the General Fund amounted to £138,237 (2023-24 £137,476), an insignificant increase (<1%). The contribution to core support costs funded by restricted funds was maintained and increased from £52,015 to £55,469. There were no Designated Funds but for clarity unrestricted project funds are now shown separately. Expenditure from Restricted Funds totalled £77,215 including agreed contributions to Core Support Costs plus marketing totalling £55,469.

Compared to the previous year (2023-24) direct activity costs at £42,342 were £10,041 (19%) down, reflecting the end of multiple projects and an effort to balance activity with capacity.

The remaining value of tangible assets was depreciated by £172 in line with the previous reducing balance policy following the writing down of some of the lowest book-value items. The CCTV system and a new laptop were depreciated by a further £736 in line with the new straight-line policy. Charity's tangible assets consequently had a book value of £2,321 at 31 March 2025 (2024: £1,604).

The overall effect of the year's trading has been to decrease the Charity's overall Financial Assets from £75,813 to £46,853, a net decrease of £28,959. Total Unrestricted Funds increased by £19,604 to £38,589 with included Unrestricted Project Funds held net of transfer to General Funds rising by £2,643 to £3,305, due in large part to Commissioned Outreach funds due to be spent in 2025-26. No Designated Funds are held. Restricted Funds have decreased by £48,564 to £8,264 reflecting the end of a number of multi-year projects.

**Reserves Policy**

The Making Space financial reserves policy seeks to safeguard the organisation and prepare for the potential future risks below:

FINANCIAL RESERVES	
Description	Amount £s
Premises replacement costs	0
Studio rental income	6,519
Studio Deposits	2,060
Capital funding needs	0
Unseen day-to-day operational costs	16,156
<b>TOTAL</b>	<b>24,735</b>

Premises replacement costs - The trustees have considered the reserves required in order to protect Making Space against any costs required to replace the current premises, which the organisation leases at a peppercorn rental from Hampshire County Council under a 25 year lease ending in 2043. In view of the time still available to Making Space within the current lease and the full repair / maintenance liability which rests with the landlord, the trustees are currently

comfortable not to make specific provision within the reserves for funds to find/acquire the use of replacement premises, should the current property no longer be available at the end of the current lease.

Studio Rents - In order to safeguard against the loss of income from studio rents the trustees have agreed to hold in reserve £6,519 which has been calculated as three months of studio rents. These funds are to be held in order to allow the organisation to continue to operate while departing studio holders leave and new studio holders are recruited or should MS suffer a lack of rental income should the building have to shut pending repair by the landlord and MS is unable to allow access to the studio holders.

Studio Deposits - In order to protect and maintain the current premises and studios, Making Space holds studio deposits for studios that are leased out to individual makers. These deposits are returned in full or in part to studio holders either when their lease has expired and is not renewed or when the studio holder breaks the terms of their lease. These funds need to be accessible at all times and are retained within the organisation's savings bank account and as a liability on the balance sheet.

Possible future capital funding needs - As MS develops, the board of trustees have considered if funds should be set aside in order to enable the organisation to plan for future commitments such as the purchase of assets or for a significant project that requires the charity to provide match funding. The board of trustees has considered this and recognises: -

The success of the organisation to manage projects well within the budgeted project funding levels and its ability to improve the mix of unrestricted/restricted funds in favour of unrestricted funds. This allows the organisation to cover matching requirements required for smaller ad hoc funding bids from normal cashflow. Larger matching requirements will be built into the budgeting process each year.

The ability of the organisation to plan for and source / raise funds to cover costs needed for specific asset purchases / replacement (such as for new kilns) on an individual basis for each item and from a number of funders.

With this in mind no specific figure is considered to be necessary.

Unseen day-to-day operational costs - Staff costs are the largest class of cost incurred by Making Space and therefore need suitable consideration for these to be covered in the event of long-term sick pay, maternity/paternity leave or redundancy. The trustees have considered the potential impact of potential unexpected staff costs on the organisation and insurance has been taken to cover the cost of long-term illness pay for the staff. They have also considered the level of reserves needed to support the organisation if needed. Given the capacity of the organisation's staff members to cover each other's roles and the potential to change the emphasis of delivery of service within the range of services offered by the organisation, on a short-term or long-term basis, the trustees have agreed to allocate reserves of £16,156. This equates to two month's current salary bill, which will allow us to cover additional staff costs to offset the potential loss of staff and to provide a continuous service to our tenants and users.

At year end the free unrestricted reserves held were £32,963 - £8,228 above the target minimum.

### **Principal Funding Sources**

The Council of Management are most grateful to all the organisations and individuals who have

supported Making Space through the year. A list of most donors can be found on page 11 of this report.

In recent times it has become much more challenging to secure unrestricted funding, and it has often proved more fruitful to apply for restricted funds that supported core costs. In March 2023 the first payment of 18 months of restricted funding from Arts Council England was received and this project helped support staffing costs whilst building income generating activity. However, major three-year funding from The Henry Smith Charity commenced in autumn 2023 and support from Garfield Weston Foundation in 2024.

### **PUBLIC BENEFIT, OBJECTIVES AND ACTIVITIES**

The Council of Management are mindful of their obligation to comply with Charity Commission guidance on public benefit and have taken this into account while exercising their duties and activities with regard to the charity.

Making Space for Crafts Ltd's charitable objects are:

- (i) To promote, maintain, improve and advance the education of the public and in particular the disadvantaged public by the encouragement of the arts generally and in particular the visual arts of fine art, sculpture, crafts, 3D arts, drawing, digital arts, film making, video making and photography.
- (ii) The provision of facilities for recreation or other leisure time occupations, particularly facilities for the production and exhibition of the visual arts and crafts with the object of giving the widest possible access to the arts by all members of the public.

At Making Space we strive to ensure that our neighbours in Leigh Park, and those further afield, can explore their creativity, engage with craft, and experience its wellbeing benefits. Our ambition is to see Leigh Park thrive through a collaborative approach to culture, raising the profile of craft in all its forms. To enable those for whom mainstream activity is not accessible to have the opportunity to make, and to remove the barriers to participation for all.

We focus on building skills, providing opportunity and reinvigorating our neighbours, making a positive contribution to wellbeing by generating a sense of possibility.

Leigh Park remains one of the most deprived areas in the country, with local residents disproportionately impacted by the ongoing cost-of-living crisis. Rising energy bills, food prices, and inflation have placed additional strain on households already facing long-term disadvantage. Poverty here is not only financial but extends to a lack of opportunity, power, and access to cultural and social resources. Many families have little or no disposable income for holidays, leisure, or creative pursuits, and children often have fewer opportunities to socialise or play in safe environments. These pressures contribute to school absence, reduced wellbeing, and limited aspirations. In this context, Making Space provides vital opportunities for connection, learning, and creative expression – enabling our community to thrive despite the challenges of deprivation.

We aim to support our neighbourhood to become a cultural community, where everyone can create, cultivating aspiration for a brighter, more vibrant Leigh Park. By partnering with social prescribers and home-school networks, Making Space reaches out to individuals for whom

mainstream activity is inaccessible.

Our outreach projects and subsidised courses remove economic and social barriers and provides the opportunity for participants to grow incrementally in both engagement and skills. It delivers a joined-up cultural programme ensuring everybody can access high-quality culture and realise creative potential. Making Space's Makers demonstrate how craft can support the local economy through development of micro business.

### **Community Engagement**

This year has seen the continuation and growth of a number of initiatives designed to provide local people with inclusive, accessible, and inspiring opportunities to create.

It saw the culmination of **Let's Create Leigh Park**, an ambitious 18-month pilot project, providing 152 opportunities for local residents to experience craft through open sessions, skills workshops, and exhibitions. With funding from Arts Council England, this programme offered a wide range of creative opportunities, from ceramics and fused glass to textiles and silver clay. Its evaluation provided compelling evidence of the programme's impact on wellbeing, confidence, and community connections. The project culminated in *We Made This*, an exhibition showcasing participants' work at The Spring.

Within this programme, **Craft Club** offered regular sessions for young people, encouraging confidence, creativity, and new friendships, while **Craft Community** extended the same format to adults. Both proved so popular that additional sessions were added to meet demand.

**Craftology**, a free weekly facilitated session exploring materials and experimentation, became a springboard for deeper engagement, and **Create Together** provided outreach sessions tailored to specific community groups. Feedback shows that participants valued these sessions as safe, inspiring spaces that fostered joy, learning, and resilience.

Other highlights included **Reach Out 4**, a Short Breaks funded programme delivering high-quality creative workshops for children and young people with additional needs, a mainstay of our work which has seen young people go from participant, to volunteer and within this year one returned as tutor. We are exceptionally proud of this unique project, and it's participants.

We have expanded our **Commissioned Outreach** offer, which saw us deliver bespoke sessions for partner organisations such as Park Community School, Portsmouth City Council, and Southern Health. One particularly powerful project used the philosophy of Kintsugi to support recovery and wellbeing for those affected by early psychosis. Many of these sessions and opportunities are closed to the public, and therefore not publicly promoted but they represent some of our most valuable work, in partnership with essential needs services our expert makers and highly experienced outreach facilitators are able to create opportunities for those most isolated in our society.

Community open events welcomed visitors young and old to the studios, in the summer for Hampshire Open Studios with a free exhibition, workshop sessions and demonstrations and in late November with **Make Merry & Festive Workshops** drawing in families despite difficult weather conditions.

## Skills Development

Our programme has continued to expand, offering high-quality, subsidised courses that provide both a creative outlet and a pathway to progression.

**Creative Futures**, supported by The Ragdoll Foundation, provided young women aged 14–17 with opportunities to explore their creativity through projects in fashion design, silversmithing, millinery, and textile design. Participants built inspiring portfolios, gained careers guidance, and worked towards a Bronze Arts Award. Their work was showcased during Hampshire Open Studios, and they attended the Graduate Art/Fashion Show at Portsmouth University.

Building on this, our next stage **Making A Start** initiative launched this year, with Creative Futures alumni among the first participants. This programme offers young makers guidance, skills training, networking, and continued learning opportunities, helping them take their first steps into creative careers.

Our **Continued Learning Programme** offered courses in jewellery, ceramics, fused glass, and silver clay, with participants ranging from beginners to those selling their work. Bursaries, supported by partners such as the Portsdown Arts Society and Hampshire County Council, ensured access for those facing financial barriers, including carers who benefited from much-needed respite. These courses are at the heart of our creative community, with makers returning year after year to benefit from the tuition of our expert maker team, access to our enviable facilities and for social contact.

We also took part in the inaugural **POSE Festival (Portsmouth Open Studios Event)**, with a pop-up shop and taster workshops at Casemates in Hilsea Lines. This provided both the public and makers with new opportunities to connect, learn, and celebrate craft.

## Maker Progression

Supporting not only making, but makers remains at the heart of our work. Our **Studio Providers Network** continues to bring together 17 independent studio providers across South Hampshire, supporting more than 800 visual artists, designers, and makers. This collaborative network enables shared learning, advocacy, and resilience within the sector.

Within our studios, facilities have been well-used for both professional practice and education. The Jewellery Studio, for example, was hired regularly by *Future You* to support young people outside mainstream education. The Craft Studio has also hosted workshops, including sessions with the Association of Contemporary Jewellery.

Our **Maker Progression** work this year has included guidance in project planning, fundraising applications, social media, and marketing, alongside opportunities for makers to develop teaching practice and access professional photography. A new mentoring and accountability group has been established, providing peer support and motivation.

Through **Cause4 – Arts Philanthropy Fund**, we carried out vital research into makers' knowledge and understanding of fundraising, piloting training sessions and sharing resources across our community. Director Faye Hughes led a series of workshops in October, which were highly valued by makers for their tailored content and practical tools, inspiring many to explore new funding opportunities for their work.

## **Participant Feedback**

The true impact of our work is best expressed through the voices of our participants:

- *“My life is difficult & challenging at the moment, and I can't see an end. Craftology helps as an escape – we have a lovely group with absorbing crafts & I look forward to each session. Thank you.”* – Craftology attendee
- *“I leave the sessions feeling completely chilled and pleased with my results.”* – Craft Community attendee
- *“Today was fun because we had a go on the spinning wheel.”* – Craft Club attendee
- *“Just a quick note to say thank you so much to everyone again for adapting things for Felicity and being so kind at the last Reach Out workshop.”* – Parent of a Reach Out participant
- *“There are so few easy-to-access opportunities for carers. This allowed me to truly relax and enjoy myself. Thank you so much for making it possible!”* – Workshop participant
- *“Thank you so much for the fundraising sessions. It's honestly the best one I've ever attended and the only one specifically for craft makers and individuals. I left feeling inspired, motivated, and supported.”* – Maker participant

This report was approved by the Council of Management on 25 September 2025 and signed on their behalf by:



**Nicholas Wood (Joint Chair & Treasurer)**

## **ACKNOWLEDGEMENTS AND THANKS**

The charity is dependent on the generosity and support of numerous individuals and organisations, without which the day to day running of Making Space for Crafts would not be possible. The Council of Management wish to acknowledge and thank the following for their support over the year:

Arts Council England  
Hampshire County Council  
Portsmouth City Council  
The Henry Smith Charity  
Garfield Weston Foundation  
Chapman Charitable Trust  
The Ragdoll Foundation  
Welland Trust  
The KFC Youth Foundation  
Cause4  
The Boshier-Hinton Foundation  
The Tree Council  
Havant Mens' Shed  
Portsdown Arts Society  
Park Community School  
Groundwork South  
Individual donors  
Octavious

Our tenants in 2024-25:

Hannah Horn  
Richard Walker  
Kathryn Green  
Julian Butler  
Kelly Ottesen  
Sharon Justice  
Helena Symes  
Susan Colyer

## Examination Statement

Independent Examiner's Report to the trustees of the Making Space for Crafts Ltd Registered Office and Principal Address 2 Bishopstoke Road Leigh Park Havant Hampshire PO9 5BN

I report on the accounts of the Company for the period from 1 April 2024 to 31 March 2025 which are set out in pages 13 to 22.

## Respective responsibilities of the Council of Management of Making Space for Crafts Ltd and Independent Examiner

The Council of Management (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Council consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified Practising Accountant of the Association of Accounting Technicians.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

## Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

## Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 386 of the Companies Act 2006 or
  - to prepare accounts which accord with these accounting records, comply with the accounting requirements of the Companies Act 2006;
  - which are consistent with the methods and principles of the statement of Recommended Practice: Accounting and Reporting by Charities;have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tim Light FMAAT  
Licence Number 8057  
Lightatouch  
7 Hodder Close, Chandlers Ford, Hants SO53 4QD



26 August 2025

**Statement of Financial Activities**  
**(Including summary income and expenditure account)**  
**for the year ended 31 March 2025**

	Notes	Unrestricted General Funds £	Unrestricted Project Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Incoming Resources</b>						
<b>From Generated Funds:</b>						
<i>Voluntary Income</i>						
Donations, gifts & legacies	2	1,989	-	900	2,889	4,509
Donated use of premises	2	24,432	-	-	24,432	25,364
Grants	3	62,000	-	27,751	89,751	117,171
<i>Activities for Generating Funds</i>						
<i>Investment Income</i>						
Interest Receivable	4	2,009	-	-	2,009	1,470
<b>From Charitable Activities:</b>						
Participation fees, studio rental & outreach	5	57,160	6,954	-	64,114	72,826
Other Income	6	5,063	-	-	5,063	13,381
<b>Total Incoming Resources</b>		<b>152,653</b>	<b>6,954</b>	<b>28,651</b>	<b>188,258</b>	<b>234,721</b>
<b>Resources Expended</b>						
<i>Costs of Generating Funds</i>	7	-	-	-	-	256
<i>Charitable Activities</i>						
Expenditure – Classes & Projects	8	18,830	1,766	21,746	42,342	52,383
Donated use of premises		24,432	-	-	24,432	25,364
Core Support Costs		84,366	-	55,469	139,834	140,701
<i>Governance Costs</i>	9	10,609	-	-	10,609	8,320
<b>Total Resources Expended</b>		<b>138,237</b>	<b>1,766</b>	<b>77,215</b>	<b>217,217</b>	<b>227,024</b>
Net Incoming or (Outgoing) Resources and Net Movement in Funds for the year		14,416	5,188	(48,564)	(28,959)	7,697
Transfers between funds		2,545	(2,545)	-	-	-
Fund balances brought forward from prior year		18,323	662	56,828	75,813	68,116
<b>Fund balances carried forward to year ahead</b>		<b>35,284</b>	<b>3,305</b>	<b>8,264</b>	<b>46,853</b>	<b>75,813</b>

**Balance Sheet as at 31 March 2025**

Company Limited by Guarantee No: 8268201

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets (net book value)	12	2,321	1,604
		-----	-----
		<b>2,321</b>	<b>1,604</b>
<b>Current assets</b>			
Debtors	13	16,910	7,042
Cash at bank and in hand		60,439	103,681
		-----	-----
		<b>77,349</b>	<b>110,723</b>
<b>Current Liabilities</b>			
Amounts falling due within one year	14	(32,817)	(36,514)
		-----	-----
<b>Net current assets</b>		<b>46,853</b>	<b>75,813</b>
<b>Liabilities</b>			
Amounts falling due after more than one year		-	-
		-----	-----
<b>Total assets less liabilities</b>		<b>46,853</b>	<b>75,813</b>
<b>Net current assets</b>		<b>46,853</b>	<b>75,813</b>
<b>Funds:</b>			
<b>Unrestricted funds</b>			
General funds		35,284	18,323
Designated funds		-	-
Project funds		3,305	662
		-----	-----
	14	<b>38,589</b>	<b>18,985</b>
<b>Restricted funds</b>	14	<b>8,264</b>	<b>56,828</b>
<b>Total funds</b>	16	<b>46,853</b>	<b>75,813</b>



**Nicholas Wood (Joint Chair & Treasurer)**

25 September 2025

**Notes forming part of the financial statements for the year ended 31 March 2025**

## 1. Accounting policies

## (a) Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2015, the Financial Reporting Standard for Smaller Entities, and applicable accounting standards. The comparative amounts shown are for the year ended 31 March 2024.

## (b) Company status

The charity is a company limited by guarantee. The members of the company are the Council of Management named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

## (c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council of Management for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. No funds are currently designated.

Unrestricted project funds comprise income generated from specific projects which support those projects and any surplus at the end of the project is transferred to general funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## (d) Income

All income is included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. No amounts are included in the financial statements for services donated by volunteers. The value of donated facilities and services has been estimated from the relevant fees that would be charged for their use.

## (e) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Core support and governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

## (f) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 are capitalised and included at cost (previously £500), including any incidental expenses of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated on a reducing balance charged at 15% per year with small residual balances written off when appropriate. New fixed assets from 2020-21 onwards are depreciated on a straight line basis at 20% per year.

## (g) Operating leases

A notional charge to rental applicable to the operating lease is charged to the SOFA and the value shown as a donated facility in income

	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>	<b>TOTAL</b>
	<b>£</b>	<b>Project Funds</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>2. Donations, gifts and legacies</b>					
Individual donations	1,379	-	900	2,279	2,827
Gift Aid tax reclaimed	313	-	-	313	405
Fundraising	297	-	-	297	1,277
Donated use of premises	24,432	-	-	24,432	25,364
	-----	-----	-----	-----	-----
	<b>26,421</b>	<b>-</b>	<b>900</b>	<b>27,321</b>	<b>29,873</b>
<b>3. Grants:</b>					
Hampshire County Council	-	-	6,641	6,641	24,035
Winchester City Council	-	-	-	-	4,223
Arts Council England	-	-	6,156	6,156	24,622
National Lottery Community Fund – Awards for All	-	-	-	-	10,000
The Ashley Family Foundation	-	-	-	-	10,000
The Henry Smith Charity	40,000	-	-	40,000	20,000
Garfield Weston Foundation	20,000	-	-	20,000	-
Chapman Charitable Trust	2,000	-	-	2,000	-
Hants IOW Community Foundation	-	-	-	-	12,241
Portsdown Arts Society	-	-	520	520	2,250
The Ragdoll Foundation	-	-	2,812	2,812	7,500
Welland Trust	-	-	4,900	4,900	-
The KFC Youth Foundation	-	-	2,500	2,500	-
Groundwork	-	-	500	500	-
Cause4	-	-	1,746	1,746	-
The Boshier-Hinton Foundation	-	-	1,000	1,000	-
The Tree Council	-	-	976	976	-
Postcode Society Trust	-	-	-	-	500
Warburtons	-	-	-	-	400
ASDA Foundation	-	-	-	-	400
	-----	-----	-----	-----	-----
	<b>62,000</b>	<b>-</b>	<b>27,751</b>	<b>89,751</b>	<b>117,171</b>
<b>4. Investment Income</b>					
Interest received	-----	-----	-----	-----	-----
	<b>2,009</b>	<b>-</b>	<b>-</b>	<b>2,009</b>	<b>1,470</b>
<b>5. Charitable activities</b>					
Class participation income	33,674	-	-	33,674	34,391
Studio rental	23,486	-	-	23,486	22,957
Commissioned Outreach	-	5,320	-	5,320	8,661
Project outreach income	-	1,634	-	1,634	6,818
	-----	-----	-----	-----	-----
	<b>57,160</b>	<b>6,954</b>	<b>-</b>	<b>64,114</b>	<b>72,827</b>

**6. Other Income**

Room & equipment hire	2,067	-	-	2,067	10,167
Events Income	1,909	-	-	1,909	1,650
Consultancy	-	-	-	-	561
Sales of work	1,000	-	-	1,000	738
Sundry Income	87	-	-	87	265

	5,063	-	-	5,063	13,381
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<b>TOTAL INCOMING RESOURCES</b>	<b>152,653</b>	<b>6,954</b>	<b>28,651</b>	<b>188,258</b>	<b>234,722</b>
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	2025 Unrestricted	2025 Unrestricted Project Funds	2025 Restricted	2025 TOTAL	2024 TOTAL
	£	£	£	£	£

**7. Fundraising Costs**

Event & other costs	-	-	-	-	256
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<b>Total Fundraising Costs</b>	-	-	-	-	256
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**8. Charitable Activities**
*Direct Activity Costs*

Participatory classes	19,818	-	-	19,818	21,168
Bursary Contributions	(390)	-	390	-	-
Commissioned outreach	-	1,766	-	1,766	5,947
Costs of events	313	-	-	313	683
Costs of hire income	-	-	-	-	145
Consulting costs	-	-	-	-	-
Costs of merchandise	100	-	-	100	-
Project costs	-	-	17,921	17,921	22,257
Stock project materials	(1,704)	-	1,704	-	-
Marketing & open studios	1,913	-	511	2,424	2,183
Contribution from projects	(1,220)	-	1,220	-	-

<b>Total Direct Activity Costs</b>	18,830	1,766	21,746	42,342	52,383
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*Core Support Costs*

Salaries	64,279	-	32,598	96,877	102,446
Employers National Ins	1,895	-	184	2,079	2,941
Employers pension costs	2,338	-	177	2,515	2,862
Freelance consultants	3,597	-	-	3,597	510
Other staff & volunteer costs	610	-	-	610	1,414
Premises costs incl. utilities	16,441	-	5,289	21,730	16,995
Equipment servicing & purchased	423	-	558	981	4,633
Office & IT costs	4,926	-	-	4,926	4,069
Insurance & legal costs	1,985	-	-	1,985	1,582
Lease Turnover Charge	3,568	-	-	3,568	2,636
Contribution to core costs from projects (management & room use)	(16,662)	-	16,662	-	-

Depreciation of tangible assets	908	-	-	908	613
Disposal of fixed assets	58	-	-	58	-
Donated use of premises	24,432	-	-	24,432	25,364
<b>Total Core Support Costs</b>	<b>108,798</b>	<b>-</b>	<b>55,468</b>	<b>164,266</b>	<b>166,065</b>
<b>9. Governance Costs</b>					
Independent Examination	670	-	-	670	545
Bookkeeping & accounts	9,020	-	-	9,020	6,475
Bank & card charges	760	-	-	760	1,049
General board expenses	159	-	-	159	251
<b>Total Governance Costs</b>	<b>10,609</b>	<b>-</b>	<b>-</b>	<b>10,609</b>	<b>8,320</b>
<b>TOTAL RESOURCES EXPENDED</b>	<b>138,237</b>	<b>1,766</b>	<b>77,214</b>	<b>217,217</b>	<b>184,391</b>

### 10. Staff Costs

No employees received employee benefits (excluding employer pension costs) of more than £60,000.

National Insurance costs are stated after deduction of £5,000 Employers Allowance.

The number of full-time equivalent employees at year end was 1.9 (2024: 2.8). The average monthly number of employees during the year was 4.3 (2024: 5.5). The charity has also benefitted from the contribution of unpaid general volunteers. The value of this is not recognised in the accounts.

### 11. Council of Management remuneration

Three members of the Council of Management who are craft professionals received a total of £8,302 in fees another received £5,769 in fees for administration and project management, totalling £14,072 for freelance professional services (2024 three received £9,001).

Out of pocket expenses reimbursed to Council of Management: £312 (2024: Nil)

### 12. Tangible fixed assets

Cost	Fixtures, fittings & equipment	Computer & IT Equipment	Total
	£	£	£
At 1 April 2024	16,261	2,000	18,261
Additions	-	1,682	1,682
Disposals	(594)	-	(594)
At 31 March 2025	<b>15,667</b>	<b>3,682</b>	<b>19,349</b>
<b>Depreciation</b>			
At 1 April 2024	15,057	1,600	16,657
Charge for period	172	736	908
Disposals	(537)	-	(537)
At 31 March 2025	<b>14,692</b>	<b>2,336</b>	<b>17,028</b>
<b>Net book value</b>			
At 31 March 2025	<b>975</b>	<b>1,346</b>	<b>2,321</b>
At 31 March 2024	<b>1,204</b>	<b>400</b>	<b>1,604</b>

Capital expenditure contracted for, but not provided in the financial statements, was £ nil.

**13. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	563	4,327
Other debtors	7,311	1,086
Prepayments & other accrued income	9,036	1,629
<b>Total</b>	<b>16,910</b>	<b>7,042</b>

**14. Current liabilities: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	8,530	7,799
Accruals	12,211	6,846
Deferred Income grants & fees	6,445	14,261
Other creditors	5,631	7,608
<b>Total</b>	<b>32,817</b>	<b>36,514</b>

**15. Statement of funds**

<b>Unrestricted funds:</b>	<b>1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General funds</b>	<b>18,323</b>	<b>128,221</b>	<b>(113,805)</b>	<b>2,545</b>	<b>35,284</b>

<b>Unrestricted project funds:</b>	<b>1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers to unrestrict ed income</b>	<b>Transfers between projects</b>	<b>31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Commissioned Outreach	-	5,320	(1,766)	(569)	-	2,985
Reach Out 4	662	738	-	(1,400)	-	-
Let's Create Leigh Park: Craft Club	-	177	-	(177)	-	-
Craft Community	-	399	-	(399)	-	-
Craft Club Ongoing	-	30	-	-	-	30
Craft Community Ongoing	-	290	-	-	-	290
<b>Total unrestricted project funds</b>	<b>662</b>	<b>6,954</b>	<b>(1,766)</b>	<b>(2,545)</b>	<b>-</b>	<b>3,305</b>

<b>Restricted funds:</b>	<b>1 April 2024</b>	<b>Income</b>	<b>Direct Activity Expenditure</b>	<b>Core Support Costs</b>	<b>Transfers between projects</b>	<b>31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Creative Futures	5,893	2,812	(4,251)	(4,454)	-	-
Reach Out 4	1,988	10,641	(5,704)	(6,925)	-	-
Money Barn Social Impact (Making a Start)	7,500	-	(1,202)	(6,298)	-	-
Craftology	11,679	3,200	(1,654)	(13,225)	-	-
Let's Create Leigh Park:	21,968	2,956	(3,019)	(14,701)	(7,204)	-
Craft Club	-	-	(891)	(455)	1,346	-
Craft Community	-	-	(1,581)	(910)	2,491	-
Create Together	-	-	(1,136)	(705)	1,841	-
We Made This	-	-	(526)	(500)	1,026	-
Kitchen Refurb	7,800	-	-	(5,550)	-	2,250
Cause4 APF	-	1,746	-	(1,746)	-	-
Bursaries - Welland	-	5,300	-	-	-	5,300
Bursaries - Ports Arts Society	-	520	(390)	-	-	130
Courtyard Trees	-	976	(976)	-	-	-
Kiln Renewal Fund	-	500	-	-	-	500
Craft Community Ongoing	-	-	(416)	-	500	84
<b>Total restricted funds</b>	<b>56,828</b>	<b>28,651</b>	<b>(21,746)</b>	<b>(55,469)</b>	<b>-</b>	<b>8,264</b>
	<b>1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>31 March 2025</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>		
<b>TOTAL FUNDS</b>	<b>75,813</b>	<b>163,826</b>	<b>(192,786)</b>	<b>46,853</b>		

The General reserve represents the free funds of the charity which are not designated for particular purposes. Unrestricted project funds are income generated from specific projects which support those projects and any surplus at the end of the project transferred to general funds.

The Restricted funds support specific projects (Note 16) and associated core costs. Charges for core support costs can be made to projects for management, use of rooms and use of materials from those held in stock. Some projects also support salary costs.

## 16. Description of Projects

Creative Futures – Provides young women from Leigh Park with the opportunity to experiment with textile design and explore a creative future, mentored by 4 professional makers. Work is exhibited in Hampshire Open Studios and participants could work towards an Arts Award.

Reach Out 4 – A further Short Breaks funded programme providing high quality creative workshops for children and young people with additional needs, providing much needed respite for their parents / carers.

Money Barn Social Impact (Making a Start) – Funding to support the progression of young people who aspire to a career in the creative industries.

Craftology – a free weekly facilitated session that explores techniques, and possibilities with materials and experimentation. Sessions have proved a springboard to deeper engagement with our work.

Let's Create Leigh Park – An 18-month pilot project which provided Leigh Park with 152 opportunities to experience craft through open sessions, skills workshops & exhibitions. Building a thriving creative community with the exciting, dynamic opportunities they deserve, 'levelling up' creative provision in Havant. It contained the sub-projects Craft Club, Craft Community, Create Together and We Made This and also supported Craftology

Kitchen Refurbishment – A project to improve facilities for users of Making Space.

Cause4 – Arts Philanthropy Fund project to identify the training needs of makers relating to fundraising applications and provide workshops to begin this work.

Bursaries – Places on our 5- and 10-week courses for specific user groups, including those for whom finance is a barrier to developing skills and long-term unpaid carers to provide much needed respite.

Kiln Renewal Fund – start of a campaign to raise funds for a replacement community kiln.

Craft Club Ongoing monthly craft club for children aged 7-14. Each session provides the opportunity to experiment with a new craft, and the social interaction of a creative community.

Craft Community Ongoing monthly craft club for adults. Each session provides the opportunity to experiment with a new craft, and the social interaction of a creative community. Two sessions offered, one evening and one morning, to ensure a space for everyone.

Commissioned Outreach – Engagement work for commissioned by external organisations for their user groups.

## 17. Analysis of group net assets between funds

Fund balances at 31 March 2025 are represented by:	General funds	Unrestricted Project funds	Restricted funds	Total funds	2024
	£	£	£	£	£
Tangible fixed assets	2,321	-	-	2,321	1,604
Current assets	64,098	3,485	9,766	77,349	110,723
Current liabilities	(31,135)	(180)	(1,502)	(32,817)	(36,514)
<b>Total net assets</b>	<b>35,284</b>	<b>3,305</b>	<b>8,264</b>	<b>46,853</b>	<b>75,813</b>



**Making Space For Crafts Ltd**

England & Wales - Charity number 1108387

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# Accounts

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**MAKING SPACE FOR CRAFTS LTD**  
**Council of Management Annual Report**  
**and Financial Statements**

1 April 2023 to 31 March 2024

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**Name of Charity**

Making Space for Crafts Ltd (a company limited by guarantee)  
formerly The MOMC – Leigh Parks Crafts Initiative Trust Limited

**Registered Office and Principal Address**

2 Bishopstoke Road  
Leigh Park  
Havant  
Hampshire  
PO9 5BN

**Company Registered Number**

4482576 (England and Wales)

**Charity Registered Number**

1108387

**Council of Management**

Tara Goddard (Chair)  
Nicholas Wood (Treasurer)  
Richard Walker  
Kate Spresser  
Samantha Dewar-English  
Alison Molloy  
Desmond Webb  
Catherine Claasen

**Company Secretary**

Kenneth Parry

**Bankers**

CAF Bank, 25 Kings Hill Ave, Kings Hill, West Malling ME19 4JQ

**Independent Examiner**

Tim Light FMAAT  
Lightatouch Internal Audit Services  
7 Hodder Close  
Chandlers Ford  
Hampshire SO53 4QD

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Council of Management (who are also directors of the Charity for the purposes of the Companies Act 2006) present their eighteenth annual report, for the 12 months ended 31 March 2024.

The company is a charitable company limited by guarantee, incorporated on 10 July 2002 and registered as a charity on 2 March 2005. On 12 October 2020 the company name was changed from The MOMC – Leigh Parks Crafts Initiative Trust Limited to Making Space for Crafts Ltd.

### **Purpose**

Making Space is a community-based craft organisation that creates opportunities for people to discover and develop design and making skills, increasing personal wellbeing through involvement in high-quality craft. The charity promotes excellence in contemporary craft, design and visual arts. As the lead craft organisation in Hampshire, Making Space initiates opportunities for new networks and partnership working to raise the profile of craft. This includes working with local arts organisations and contributing to regional and national developments around craft and community engagement.

From its purpose-built studios in Leigh Park, Making Space organises courses, masterclasses and projects through which children, young people and adults can learn from skilled and experienced makers. The building belongs to and is maintained by Hampshire County Council who provide the premises rent-free. It houses seven individual studio spaces that are leased to professional makers producing high quality work, as well as two fully equipped workshops that are available for hire, either as creative spaces or for business meetings.

### **Council of Management (Trustees)**

The Articles stipulate a minimum of 6 Council Members, who are both trustees and directors of the company, and no more than 12. Up to two Council Members may be appointed by a consultative Panel of Users of the charity's facilities. In practice there is always one of the studio tenants on the Council and regular tenants' meetings are held. Two members can be appointed by Hampshire County Council and Havant Borough Council as corporate Council Members. One third of Council Members retire by rotation annually, with a maximum duration of service being 10 years.

The Council of Management regularly holds open recruitment for trustee members and seeks to include a wide range of skills including skilled crafts people. Trustee induction is in place and further training on specific matters is provided. There are at least four Council of Management meetings a year. Council members also participate in small working groups on specific issues such as fundraising and staffing matters.

The following are current or served as trustees on the Council of Management in the year:

Tara Goddard (Chair)  
 Richard Walker  
 Kate Spresser  
 Samantha Dewar-English  
 Alison Molloy  
 Desmond Webb (Appointed May 2023)  
 Catherine Claasen (Appointed July 2023)  
 Nicholas Wood (Appointed April 2024)  
 Loucia Manopoulou (Resigned October 2023)

### **Staff**

The small staff team consists of Director, Studio Manager, Outreach Manager, Facilities Technician and a casual Duty Manager. In May 2023 a part time Communications Manager joined the team, the post funded by an Arts Council England project grant.

Making Space continues to also benefit from external support from freelance experts including Finance Manager; Ken Parry and are grateful to Liz Weston, who has continued to give her time to develop the fundraising capacity, submitting bids and managing the relationships established during her time as Interim Director.

### Risk Management

The Council of Management is developing a revised risk management strategy which will comprise review of the principal risks and uncertainties relevant to the charity, the establishment of policies, systems and procedures to mitigate the risks identified and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Financial sustainability is the major financial risk for the charity. A key element of the management of financial risk is to pay close attention to cash flows and projected outflows while seeking to secure grants and voluntary income.

### Financial Review

The year saw an overall surplus of £7,697 and unrestricted funds held were increased by £3,627 whilst restricted funds held increased by £4,070.

Total incoming resources for the year to 31 March 2024 amounted to £234,721, which was £43,225 more than in 2022-23 (23%). Unrestricted income to the General Fund rose by 16% to £131,572 (2022-23 £113,684), while income from grants and donations to Restricted Funds totalled £87,671 (2022-23 £70,361).

Compared to the previous year (2021-22):

- Donations, Gifts and Legacies received at £4,509 were greatly increased compared to the prior year (£301) following work on fundraising.
- Investment income increased greatly to £1,470 with continued higher interest rates.
- Charitable activities (participation fees & studio rental) revenue at £72,826 was £20,828 (40%) up, reflecting a continued drive to generate more income.
- Unrestricted grants income fell by £6,000 (17%) to £30,000, but mid 2023-24 saw the start of 3 years unrestricted funding from The Henry Smith Charity

Total resources expended in the year were £227,024, which is £42,633 (23%) more than in 2022-23, reflecting increased activity and costs. This includes £25,364 donated services and facilities, which is £2,636 less than 2021-22, following the implementation of a lease charge based on the previous year's earned income.

Unrestricted expenditure from the General Fund amounted to £137,476 (2022-23 £154,429), a decrease of £16,953 (11%). This decrease was despite increased unrestricted core costs and reflects the amount of core support costs funded by restricted funds which increased from £16,791 to £52,012 reflecting the shift from the availability from funders of unrestricted funds compared to restricted funds. There were no Designated Funds but for clarity unrestricted project funds are now shown separately. Expenditure from Restricted Funds totalled £83,601 including agreed contributions to Core Support Costs plus marketing totalling £52,315.

Compared to the previous year (2022-23) direct activity costs at £52,383 were £23,587 (82%) up, reflecting the continued drive to increase activity.

The remaining value of tangible assets was depreciated by £213 in line with the previous reducing balance policy. The CCTV system was depreciated by a further £400 in line with the new straight-line policy. Charity's tangible assets consequently had a book value of £1,604 at 31 March 2024.

The overall effect of the year's trading has been to increase the Charity's overall Financial Assets from £68,116 to £75,813, a net increase of £7,697. Total Unrestricted Funds increased by £3,627 to £18,985 with included Unrestricted Project Funds held net of transfer to General Funds rising by £528 to £662. No Designated Funds are held. Restricted Funds have increased by £4,070 to £56,828.

### **Reserves Policy**

It is the policy of the company that unrestricted funds which have not been designated for a specific use and are not held in tangible assets should be maintained at a level equivalent to between three- and six-month's expenditure. The Council of Management considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the company's current activities while consideration is given to ways in which additional funds may be raised. The level of free reserves at year end was £17,381, which equates to just over one month of current year core expenditure. Steps have been taken by the staff and Council of Management to drive up income and a budget set to build reserves again.

### **Principal Funding Sources**

The Council of Management are most grateful to all the organisations and individuals who have supported Making Space through the year. A list of most donors can be found on page 9 of this report.

Following unprecedented times, many funding sources suspended applications and delayed opening applications. It proved more fruitful to apply for restricted funds that supported core costs. In March 2023 the first payment of 18 months of restricted funding from Arts Council England was received. This project will help support staffing costs whilst building income generating activity.

### **PUBLIC BENEFIT, OBJECTIVES AND ACTIVITIES**

The Council of Management are mindful of their obligation to comply with Charity Commission guidance on public benefit and have taken this into account while exercising their duties and activities with regard to the charity.

Making Space for Crafts Ltd's charitable objects are:

- (i) To promote, maintain, improve and advance the education of the public and in particular the disadvantaged public by the encouragement of the arts generally and in particular the visual arts of fine art, sculpture, crafts, 3D arts, drawing, digital arts, film making, video making and photography.
- (ii) The provision of facilities for recreation or other leisure time occupations, particularly facilities for the production and exhibition of the visual arts and crafts with the object of giving the widest possible access to the arts by all members of the public.

With over 15 years of experience in designing and delivering high-quality craft workshops for diverse user groups, we at Making Space understand the positive impact crafting can have on wellbeing, self-worth, and community cohesion. Building on this foundation, we entered 2023-24 with the aspiration of expanding our offerings of engaging, inspiring creative experiences and community activities, continually seeking additional funding to provide respite and support to those most affected during these challenging times.

Informed by on-going consultation with local people and regular, open discussions with other charitable and community organisations in Leigh Park, we are well-prepared to address the challenges faced by local residents and vulnerable groups amid the ongoing cost-of-living crisis. Leigh Park, already affected by significant deprivation, has been disproportionately impacted by rising energy costs, food prices, and inflation. The demand for resources like warm hubs, food banks, and broader community support has become clear.

We continue our commitment to support our Resident and Associate Makers, who face rising material costs and decreased sales, creating instability. To strengthen their small businesses, we have developed Maker

Progression initiatives, including teaching opportunities and new sales platforms, such as a winter market and a pop-up shop within a partner arts centre. By building on our expertise and community knowledge, we aim to foster resilience and sustain valuable support across Leigh Park.

We continue to approach our work within three key programme areas, and their beneficiaries, in mind:

- **Community Engagement:** making a difference to the local community by using craft as a tool for inclusion and social change.
- **Skills Development:** inspiring and engaging children, young people and local adults in craft through meaningful education activities.
- **Maker Progression:** supporting the professional development of artists and makers through training and mentoring, facilitating resilient craft careers and supporting the craft industry on a wider scale.

### **Community Engagement**

We have expanded our community engagement programme, focusing on securing funding to offer heavily subsidised yet high-quality activities. We are proud to be able to provide enriching experiences tailored to the needs of our participants and to create opportunities for people of all ages and backgrounds to work with highly skilled makers.

Exposure to high-quality craft and the experience of engaging deeply with creativity are powerful catalysts for expanding personal horizons and nurturing a sense of possibility. When people are invited to interact with skilled artists and explore sophisticated forms of art, they gain more than creative skills—they gain confidence, inspiration, and a broadened outlook. This kind of engagement helps individuals see beyond immediate challenges, fostering a belief in their potential and opening doors to new opportunities, ideas, and pathways they may not have previously envisioned. Through creativity, people are empowered to envision a richer, more expansive world for themselves and their communities.

Statistics reveal the profound impact of poverty on life outcomes and on the physical and mental wellbeing of individuals and communities. Poverty influences not only financial status but also access to quality of life—affecting time away from home, living space, and opportunities for children to play or socialise. Our participants, who often face these realities, contend with fewer or no holidays, limited space, and fewer resources for their children to connect with peers.

School absence, often linked to deprivation, impacts academic achievement, behaviour, and children's safety. Poverty extends beyond financial constraints—it includes a lack of power, respect, health, education, suitable housing, self-esteem, and opportunities to engage in social activities.

Our work has shown that access to advanced creative development can significantly enhance the lives of those in our community, and we are proud to have expanded our offerings this year to create more meaningful opportunities, some of which are highlighted below.

*Reach Out*, a project for young people with additional educational needs, funded through Short Breaks with Hampshire County Council, continues to be a mainstay of our work and included the opportunity to work with a wide range of crafts including a variety of jewellery types, kintsugi and gilding. During the year we welcomed a new tutor, who began as a participant with the group in 2013 and has returned in recent years as a volunteer. Now studying at Arts University Portsmouth, he returns as guest tutor, a fine example of the impact that Making Space can have on the creative progression of a first-time maker.

We delivered the final sessions of *Little Lives, Making Together* – welcoming families from Leigh Park to Making Space, for a series of free crafting sessions. Making Together, gave children the opportunity to make with their grown-ups, and to develop skills together and work with professional artists on a range of complex crafts. Sessions were booked to capacity, within days of booking opening. For many local families, economically challenged and living within an area of mass deprivation, these free sessions provided opportunities to have an experience together, a day out within the school holidays, that might otherwise not have been possible.

*Upstitch* - a textile programme to reduce waste and develop techniques in repurposing textile items was designed and delivered following on from last year's successful *Make New & Mend*. Both programmes were funded by the Waste Prevention initiative at Hampshire County Council. Developing skills in both hand and machine stitching, crochet, applique and knitting. Participants Transformed tired knitwear, jersey and odds and ends of yarn into hats, scarves, wrist warmers and fingerless mitts. The finished pieces were donated to warm hubs in Havant to keep local people warm through the winter.

*Creative Futures* - a pioneering project developing the creativity of young women located in areas of disadvantage entered its second year. Participants enjoyed a wide range of creative experiences, workshops and received tuition in fashion design and pattern cutting from Vicki Brown; silver smithing and jewellery design from Jessica Marie; millinery from Julian Jeremy; and shibori dyeing and textile design from Kathryn Green. Many are working towards an Arts Award Qualification. Working under the guidance of a professional maker, but getting to use their own ideas and designs, they have worked towards creating a body of work exhibited at Making Space as part of Hampshire Open Studios.

The open studios event also included a series of taster workshop, a pop-up shop providing opportunities for makers to sell their work and a large external exhibition, 4 by 6. This exhibition featured a diverse collection of 4" x 6" sized artworks in a variety of mediums from artists across the UK.

We also hosted two external exhibitions:

*Fly Like a Butterfly*, a project by award-winning artist Olana Light. Nature is a source of inspiration for the multidisciplinary artist, who seeks to change her audience's perception of how the world uses its resources and to think more deeply about how lifestyle choices affect the planet.

Olana's exploration of the theme of metamorphoses and change, through a series of a large-scale wearable caterpillar and a butterfly, largely constructed from natural materials, also relates to issues of psychological transformation and identity.

*Landscape* – an exhibition by Frankie Knight reflecting on the development of the Havant Thicket Reservoir. This highly politicised development, that has had a significant impact on local residents, was the inspiration for a series of photographs and audio recordings captured in the affected area.

In 2023 we launched *Let's Create Leigh Park*, an Arts Council England funded pilot project which was designed by our community, following extensive consultation. They asked for local, regular and free activities, to try new craft forms and specialist equipment and activity tailored to meet additional needs. In this programme they can experiment in a wide range of complex crafts including ceramics, lino cutting, jewellery, gilding, textiles, kintsugi, fused glass, millinery, wicker work, shibori and silver clay. This pilot aspired to enable everyone in Leigh Park to explore their creativity, engage with craft and experience it's wellbeing benefits. It would give us the opportunity to experiment with programming, engagement strategies and analyse how we can best support our neighbourhood to become a cultural community, where everyone can create.

This project enabled us to launch two regular, low cost, workshops sessions that would be provided consistently for the 18 months to allow the development of skills and build of relationships.

*Craft Club* provided a monthly workshop for young people. Sessions have included cross-stitch, mosaic, clay, bubbly painting, hapa-zome, fimo and self-portraiture. We've had lots of comments of young people coming out of their shell, travelling all the way from Portsmouth because there's nothing there for them and generally loving the opportunity to get creative and make new friends.

*Craft Community* follows the same format as *Craft Club* but for adults. Tanya and Bethany Wood are leading the monthly sessions with each month focusing on a different theme/outcome.

We have amended our *A Space to Make* offering - a free session for people to use the craft facilities at Making Space or bring in their own craft to work in the space and use free materials to a facilitated courses. It is now *Craftology* exploring techniques, and possibilities with materials and experimentation. Sessions have proved a springboard to deeper engagement with our work.

This project has enabled us to continue to expand our commission outreach offering, including bespoke sessions designed for groups with specific needs, called *Create Together*.

We reprised *Craft in Our Community* – providing dynamic and inclusive training in the delivery of crafting activity, equipping youth workers, care support assistants and volunteers with the skills, and resources to deliver high quality craft activity in their own organisations across Winchester. The broad aim of this project was to ensure that crafting and its proven benefits are available to all.

### **Skills Development**

Our established programme of adult workshops encourages development and retention of techniques and supports creative growth. Courses include ceramics and jewellery, textiles, illustration and fused glass. Although our courses demonstrate excellent value for money, at vastly reduced priced of organisations in more affluent areas locally, finance is still a barrier to attendance for many and thanks to the kind support of the Portsdown Arts Society, we were able to offer bursaries for courses for those for whom cost was barrier to attendance. A Local Solutions Grant from Hampshire County Council enabled us to offer places for carers, providing essential respite.


### **Maker Progression**

The Making Space team continues to support the resident makers, and associates in seeking project planning, funding applications, business development, marketing strategy and networking.

We have provided four opportunities for makers to sell their work this year with *Make Merry*, our Winter Craft Fair, in its second year providing an opportunity for sales in the run up to Christmas. We trialled a *Country Makers Market* at Staunton Country Park, held a pop up shop at Hampshire Open Studios and provided opportunities to sell at our open evening International Women's Day.

Our makers have enjoyed successes in sales, the development of new teaching opportunities, exhibiting work and undertaking commissions. We are proud of their growth and benefit from their generosity and enthusiasm in sharing their work.

This report was approved by the Council of Management on 25 November 2024 and signed on their behalf by:



Dr Tara Goddard (Chair)

## ACKNOWLEDGEMENTS AND THANKS

The charity is dependent on the generosity and support of numerous individuals and organisations, without which the day to day running of Making Space for Crafts would not be possible. The Council of Management wish to acknowledge and thank the following for their support over the year:

Arts Council England  
National Lottery Community Fund – Awards for All  
Hampshire County Council  
Winchester City Council  
Portsmouth City Council  
Hampshire & IOW Community Foundation  
The Henry Smith Charity  
The Ashley Family Foundation  
The Ragdoll Foundation  
Little Lives UK  
Individual donors  
Portsdown Arts Society  
Warburtons  
Postcode Society Trust  
ASDA Foundation  
Park Community School  
Barncroft Primary School  
Groundwork South

### Our tenants in 2023-24:

Agata Wojcieszekiewicz  
Hannah Horn  
Clarke Reynolds  
Richard Walker  
Kathryn Green  
Julian Butler  
Russi Dordi  
Kelly Ottesen  
Sharon Justice  
Helena Symes

## Examination Statement

Independent Examiner's Report to the trustees of the Making Space for Crafts Ltd Registered Office and Principal Address 2 Bishopstoke Road Leigh Park Havant Hampshire PO9 5BN

I report on the accounts of the Company for the period from 1 April 2023 to 31 March 2024 which are set out in pages 10 to 19.

### Respective responsibilities of the Council of Management of Making Space for Crafts Ltd and Independent Examiner

The Council of Management (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Council consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified Practising Accountant of the Association of Accounting Technicians.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

### Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 386 of the Companies Act 2006 or
  - to prepare accounts which accord with these accounting records, comply with the accounting requirements of the Companies Act 2006;
  - which are consistent with the methods and principles of the statement of Recommended Practice: Accounting and Reporting by Charities;
 have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tim Light FMAAT  
Licence Number 8057  
Lightatouch



**Statement of Financial Activities**  
**(Including summary income and expenditure account)**  
**for the year ended 31 March 2024**

	Notes	Unrestricted General Funds £	Unrestricted Project Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Incoming Resources</b>						
<b>From Generated Funds:</b>						
<i>Voluntary Income</i>						
Donations, gifts & legacies	2	4,009	-	500	4,509	301
Donated use of premises	2	25,364	-	-	25,364	28,000
Grants	3	30,000	-	87,171	117,171	106,361
<i>Activities for Generating Funds</i>						
<i>Investment Income</i>						
Interest Receivable	4	1,470	-	-	1,470	408
<b>From Charitable Activities:</b>						
Participation fees, studio rental & outreach	5	57,348	15,478	-	72,826	51,998
Other Income	6	13,381	-	-	13,381	4,428
<b>Total Incoming Resources</b>		<b>131,572</b>	<b>15,478</b>	<b>87,671</b>	<b>234,721</b>	<b>191,496</b>
<b>Resources Expended</b>						
<i>Costs of Generating Funds</i>	7	256	-	-	256	15
<i>Charitable Activities</i>						
Expenditure – Classes & Projects	8	14,850	5,947	31,586	52,383	28,796
Donated use of premises		25,364	-	-	25,364	28,000
Core Support Costs		88,686	-	52,015	140,701	119,809
<i>Governance Costs</i>	9	8,320	-	-	8,320	7,771
<b>Total Resources Expended</b>		<b>137,476</b>	<b>5,947</b>	<b>83,601</b>	<b>227,024</b>	<b>184,391</b>
Net Incoming or (Outgoing) Resources and Net Movement in Funds for the year		(5,904)	9,531	4,070	7,697	6,355
Transfers between funds		9,003	(9,003)	-	-	-
Fund balances brought forward from prior year		15,224	134	52,758	68,116	61,011
<b>Fund balances carried forward to year ahead</b>		<b>18,323</b>	<b>662</b>	<b>56,828</b>	<b>75,813</b>	<b>68,116</b>

**Balance Sheet as at 31 March 2024**  
Company Limited by Guarantee No: 8268201

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets (net book value)	12	1,604	2,217
		<u>1,604</u>	<u>2,217</u>
<b>Current assets</b>			
Debtors	13	7,042	6,707
Cash at bank and in hand		103,681	79,853
		<u>110,723</u>	<u>86,560</u>
<b>Current Liabilities</b>			
Amounts falling due within one year	14	(36,514)	(20,661)
		<u>75,813</u>	<u>68,116</u>
<b>Net current assets</b>			
		<u>75,813</u>	<u>68,116</u>
<b>Liabilities</b>			
Amounts falling due after more than one year		-	-
		<u>75,813</u>	<u>68,116</u>
<b>Total assets less liabilities</b>			
		<u>75,813</u>	<u>68,116</u>
<b>Net current assets</b>			
		<u>75,813</u>	<u>68,116</u>
<b>Funds:</b>			
<b>Unrestricted funds</b>			
General funds		18,323	15,224
Designated funds		-	-
Project funds		662	134
	14	<u>18,985</u>	<u>15,358</u>
<b>Restricted funds</b>			
	14	56,828	52,758
<b>Total funds</b>			
	16	<u>75,813</u>	<u>68,116</u>



Tara Goddard (Chair)  
25 November 2024

**Notes forming part of the financial statements for the year ended 31 March 2024****1. Accounting policies****(a) Basis of preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2015, the Financial Reporting Standard for Smaller Entities, and applicable accounting standards. The comparative amounts shown are for the year ended 31 March 2022.

**(b) Company status**

The charity is a company limited by guarantee. The members of the company are the Council of Management named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**(c) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council of Management for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. No funds are currently designated.

Unrestricted project funds comprise income generated from specific projects which support those projects and any surplus at the end of the project is transferred to general funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**(d) Income**

All income is included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. No amounts are included in the financial statements for services donated by volunteers. The value of donated facilities and services has been estimated from the relevant fees that would be charged for their use.

**(e) Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Core support and governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**(f) Tangible fixed assets and depreciation**

Tangible fixed assets costing more than £1,000 are capitalised and included at cost (previously £500), including any incidental expenses of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated on a reducing balance charged at 15% per year with small residual balances written off when appropriate. New fixed assets from 2020-21 onwards are depreciated on a straight line basis at 20% per year.

**(g) Operating leases**

A notional charge to rental applicable to the operating lease is charged to the SOFA and the value shown as a donated facility in income

	2024 Unrestricted	2024 Unrestricted Project Fund	2024 Restricted	2024 TOTAL	2023 TOTAL
	£	£	£	£	£
<b>2. Donations, gifts and legacies</b>					
Individual donations	2,327	-	500	2,827	301
Gift Aid tax reclaimed	405	-	-	405	-
Fundraising	1,277	-	-	1,277	-
Donated use of premises	25,364	-	-	25,364	28,000
	<b>29,373</b>	<b>-</b>	<b>500</b>	<b>29,873</b>	<b>28,301</b>
<b>3. Grants:</b>					
Hampshire County Council	-	-	24,035	24,035	22,429
Winchester City Council	-	-	4,223	4,223	-
Arts Council England	-	-	24,622	24,622	30,778
National Lottery Community Fund – Awards for All	-	-	10,000	10,000	-
The Ashley Family Foundation	10,000	-	-	10,000	-
The Henry Smith Charity	20,000	-	-	20,000	-
Garfield Weston Foundation	-	-	-	-	15,000
Trusthouse Charitable Foundation	-	-	-	-	20,000
The Arnold Clark Community Fund	-	-	-	-	1,000
Hants IOW Community Foundation	-	-	12,241	12,241	7,500
Little Lives UK	-	-	-	-	2,154
Portsdown Arts Society	-	-	2,250	2,250	-
The Ragdoll Foundation	-	-	8,500	7,500	7,500
Postcode Society Trust	-	-	500	500	-
Warburtons	-	-	400	400	-
ASDA Foundation	-	-	400	400	-
	<b>30,000</b>	<b>-</b>	<b>87,171</b>	<b>117,171</b>	<b>106,361</b>
<b>4. Investment Income</b>					
Interest received	1,470	-	-	1,470	408
<b>5. Charitable activities</b>					
Class participation income	34,391	-	-	34,391	23,687
Studio rental	22,957	-	-	22,957	20,860
Commissioned Outreach	-	8,661	-	8,661	5,958
Project outreach income	-	6,818	-	6,818	1,493
	<b>57,348</b>	<b>15,479</b>	<b>-</b>	<b>72,827</b>	<b>51,998</b>
<b>6. Other Income</b>					
Room & equipment hire	10,167	-	-	10,167	3,380
Events Income	1,650	-	-	1,650	-
Consultancy	561	-	-	561	12
Sales of work	738	-	-	738	141
Sundry Income	265	-	-	265	895

	13,381	-	-	13,381	4,428
<b>TOTAL INCOMING RESOURCES</b>	<b>131,572</b>	<b>15,479</b>	<b>87,671</b>	<b>234,722</b>	<b>191,496</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>	<b>TOTAL</b>
		<b>Project Fund</b>			
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>7. Fundraising Costs</b>					
Event & other costs	256	-	-	256	15
<b>Total Fundraising Costs</b>	<b>256</b>	<b>-</b>	<b>-</b>	<b>256</b>	<b>15</b>
<b>8. Charitable Activities</b>					
<i>Direct Activity Costs</i>					
Participatory classes	21,168	-	-	21,168	14,943
Bursary Contributions	(7,200)	-	7,200	-	-
Commissioned outreach	-	5,947	-	5,947	3,599
Costs of events	683	-	-	683	-
Costs of hire income	145	-	-	145	220
Consulting costs	-	-	-	-	37
Project costs	-	-	22,257	22,257	8,195
Stock project materials	(936)	-	936	-	-
Marketing & open studios	1,290	-	893	2,183	2,552
Contribution from projects	(300)	-	300	-	-
<b>Total Direct Activity Costs</b>	<b>14,850</b>	<b>5,947</b>	<b>31,586</b>	<b>52,383</b>	<b>28,796</b>
<i>Core Support Costs</i>					
Salaries	74,147	-	28,299	102,446	84,489
Employers National Ins	2,535	-	406	2,941	1,520
Employers pension costs	2,488	-	374	2,862	2,233
Freelance consultants	510	-	-	510	2,470
Other staff & volunteer costs	976	-	438	1,414	1,419
Premises costs.incl. utilities	16,995	-	-	16,995	18,601
Equipment servicing & purchased	4,553	-	80	4,633	2,326
Office & IT costs	3,692	-	377	4,069	4,551
Insurance & legal costs	1,582	-	-	1,582	1,550
Lease Turnover Charge	2,636	-	-	2,636	-
Contribution to core costs from projects (management & room use)	(22,041)	-	22,041	-	-
Depreciation of tangible assets	613	-	-	613	650
Disposal of fixed assets	-	-	-	-	-
Donated use of premises	25,364	-	-	25,364	28,000
<b>Total Core Support Costs</b>	<b>114,050</b>	<b>-</b>	<b>52,015</b>	<b>166,065</b>	<b>147,809</b>

**9. Governance Costs**

Independent Examination	545	-	-	545	475
Bookkeeping & accounts	6,475	-	-	6,475	6,450
Bank & card charges	1,049	-	-	1,049	740
General board expenses	251	-	-	251	106
<b>Total Governance Costs</b>	<b>8,320</b>	<b>-</b>	<b>-</b>	<b>8,320</b>	<b>7,771</b>
<b>TOTAL RESOURCES EXPENDED</b>	<b>137,476</b>	<b>5,947</b>	<b>83,601</b>	<b>227,024</b>	<b>184,391</b>

**10. Staff Costs**

No employees received employee benefits (excluding employer pension costs) of more than £60,000.

National Insurance costs are stated after deduction of £5,000 Employers Allowance.

The number of full-time equivalent employees at year end was 2.8 (2023: 2.8). The average monthly number of employees during the year was 5.5 (2023: 5). The charity has also benefitted from the contribution of unpaid general volunteers. The value of this is not recognised in the accounts.

**11. Council of Management remuneration**

Three members of the Council of Management who are craft professionals received a total of £9,001 in fees for freelance professional services (2023 one received £1,613)

Out of pocket expenses reimbursed to Council of Management: Nil (2023: Nil)

**12. Tangible fixed assets**

	Fixtures, fittings & equipment	Computer & IT Equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2023	16,261	2,000	18,261
Additions	-	-	-
Disposals	-	-	-
<b>At 31 March 2024</b>	<b>16,261</b>	<b>2,000</b>	<b>18,261</b>
<b>Depreciation</b>			
At 1 April 2023	14,844	1,200	16,044
Charge for period	213	400	613
Disposals	-	-	-
<b>At 31 March 2024</b>	<b>15,057</b>	<b>1,600</b>	<b>16,657</b>
<b>Net book value</b>			
At 31 March 2024	1,204	400	1,604
At 31 March 2023	1,417	800	2,217

Capital expenditure contracted for, but not provided in the financial statements, was £ nil.

**13. Debtors**

	2024	2023
	£	£
Trade debtors	4,327	-
Other debtors	1,086	4,347
Prepayments & other accrued income	1,629	2,360
<b>Total</b>	<b>7,042</b>	<b>6,707</b>

**14. Current liabilities: amounts falling due within one year**

	2024	2023
	£	£
Trade debtors	-	326
Trade creditors	7,799	5,071
Accruals	6,846	7,963
Deferred Income grants & fees	14,261	6,079
Class income credit from cancellations	-	-
Other creditors	7,608	1,222
<b>Total</b>	<b>36,514</b>	<b>20,661</b>

**15. Statement of funds**

Unrestricted funds:	1 April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
<b>General funds</b>	<b>15,224</b>	<b>106,208</b>	<b>(112,652)</b>	<b>9,003</b>	<b>17,783</b>

Unrestricted project funds:	1 April 2023	Income	Expenditure	Transfers to unrestricted income	Transfers between projects	31 March 2024
	£	£	£	£	£	£
Commissioned Outreach	-	8,661	(5,947)	(2,714)	-	-
Creative Futures	-	3,800	-	(3,800)	-	-
Making Together	134	37	-	(171)	-	-
Reach Out 4	-	662	-	-	-	662
Upstitch	-	300	-	(300)	-	-
Let's Create Leigh Park:						
Craft Club	-	374	-	(374)	-	-
Craft Community	-	609	-	(609)	-	-
Create Together	-	660	-	(660)	-	-
Open Studios	-	375	-	(375)	-	-
<b>Total unrestricted project funds</b>	<b>134</b>	<b>15,478</b>	<b>(5,947)</b>	<b>(9,003)</b>	<b>-</b>	<b>662</b>

Restricted funds:	1 April 2023	Income	Direct Activity Expenditure	Core Support Costs	Transfers between projects	31 March 2024
	£	£	£	£	£	£
Creative Futures	7,421	8,500	(6,902)	(3,126)	-	5,893
Craft in Our Community	7,908	-	(923)	(6,985)	-	-
Craft in Our Comm (Winchester)	-	4,223	(3,059)	(1,164)	-	-
Making Together	1,651	-	(810)	(841)	-	-
Reach Out 4	-	7,129	(3,151)	(1,990)	-	1,988
Money Barn Outreach	5,000	-	-	(5,000)	-	-
Money Barn Social Impact	-	7,500	-	-	-	7,500
Upstitch	-	4,656	(1,896)	(2,760)	-	-
Craftology	-	16,041	(1,198)	(3,164)	-	11,679
Let's Create Leigh Park	30,778	24,622	(2,984)	(22,830)	(7,618)	21,968
Craft Club	-	-	(814)	(940)	1,754	-
Craft Community	-	-	(1,301)	(935)	2,236	-
Create Together	-	-	(865)	(2,040)	2,905	-
Open Studios	-	-	(483)	(240)	723	-
Kitchen Refurb	-	7,800	-	-	-	7,800
Bursaries	-	7,200	(7,200)	-	-	-
<b>Total restricted funds</b>	<b>52,758</b>	<b>87,671</b>	<b>(31,586)</b>	<b>(52,015)</b>	<b>-</b>	<b>56,828</b>
	<b>1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>31 March 2024</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>		
<b>TOTAL FUNDS</b>	<b>68,116</b>	<b>209,358</b>	<b>(202,200)</b>	<b>75,272</b>		

The General reserve represents the free funds of the charity which are not designated for particular purposes. Unrestricted project funds are income generated from specific projects which support those projects and any surplus at the end of the project transferred to general funds.

The Restricted funds support specific projects (Note 16) and associated core costs. Charges for core support costs can be made to projects for management, use of rooms and use of materials from those held in stock. Some projects also support salary costs.

### 16. Description of Projects

Creative Futures - Provides young women from Leigh Park with the opportunity to experiment with textile design and explore a creative future, mentored by 4 professional makers. Work is exhibited in Hampshire Open Studios and participants have the opportunity to work towards an Arts Award

Craft in Our Community - A programme of training for volunteers and service providers in Winchester based charities, libraries, community centres, care facilities and educational centres to enable them to plan and deliver creative sessions for their user groups.

Making Together - A series of holiday workshops which gave children the opportunity to make with their grown-ups, developing skills together and work with professional artists on a range of complex crafts, promoting family cohesion and shared experience.

Reach Out 4 – A further Short Breaks funded programme providing high quality creative workshops for children and young people with additional needs.

Moneybarn Outreach – A contribution to the salary of our Outreach Manager in order to to curate and deliver a series of youth craft sessions for the young people of Leigh Park, addressing issues of low confidence, self-esteem and aspiration.

Money Barn Social Impact – Funding to support our A Space to Make community session. This session was developed during the year, to include facilitation and rebranded as Craftology.

Upstitch - A series of workshops to teach sewing, applique, knitting and crochet with the goal of repurposing discarded textiles. The finished pieces were donated to warm hubs in Havant, to keep local people warm through the winter.

Craftology - a free weekly facilitated session that explores techniques, and possibilities with materials and experimentation. Sessions have proved a springboard to deeper engagement with our work.

Let's Create Leigh Park – An 18-month pilot project which will provide Leigh Park with 152 opportunities to experience craft through open sessions, skills workshops & exhibitions. Building a thriving creative community with the exciting, dynamic opportunities they deserve, 'levelling up' creative provision in Havant. It contains the sub-projects Craft Club, Craft Community, Create Together and Open Studios

Kitchen Refurbishment – A project to improve facilities for users of Making Space.

Bursaries - Places on our 5- and 10-week courses for those for whom finance is a barrier to developing skills. Places also made available to carers to provide much needed respite

Commissioned Outreach – Engagement work for fees undertaken Park Community School, Barncroft Primary School, Portsmouth City Council, Enable Ability, Hampshire Library Service and Groundwork South

## 17. Analysis of group net assets between funds

Fund balances at 31 March 2024 are represented by:	General funds	Unrestricted Project funds	Restricted funds	Total funds	2023
	£	£	£	£	£
Tangible fixed assets	1,604	-	-	1,604	2,217
Current assets	52,438	982	57,303	110,723	86,560
Current liabilities	(35,719)	(320)	(475)	(36,514)	(20,661)
<b>Total net assets</b>	<b>18,323</b>	<b>662</b>	<b>56,828</b>	<b>75,813</b>	<b>68,116</b>

**Making Space For Crafts Ltd**

England & Wales - Charity number 1108387

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# Accounts

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**MAKING SPACE FOR CRAFTS LTD**  
**Council of Management Annual Report**  
**and Financial Statements**

1 April 2022 to 31 March 2023

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**Name of Charity**

Making Space for Crafts Ltd (a company limited by guarantee)  
formerly The MOMC – Leigh Parks Crafts Initiative Trust Limited

**Registered Office and Principal Address**

2 Bishopstoke Road  
Leigh Park  
Havant  
Hampshire  
PO9 5BN

**Company Registered Number**

4482576 (England and Wales)

**Charity Registered Number**

1108387

**Council of Management**

Richard Walker (Chair)  
Kate Spresser  
Samantha Dewar-English  
Tara Goddard  
Loucia Manopoulou  
Alison Molloy  
Desmond Webb  
Catherine Claasen

**Company Secretary**

Kenneth Parry

**Bankers**

CAF Bank, 25 Kings Hill Ave, Kings Hill, West Malling ME19 4JQ

**Independent Examiner**

Tim Light FMAAT  
Lightatouch Internal Audit Services  
7 Hodder Close  
Chandlers Ford  
Hampshire SO53 4QD

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Council of Management (who are also directors of the Charity for the purposes of the Companies Act 2006) present their seventeenth annual report, for the 12 months ended 31 March 2023.

The company is a charitable company limited by guarantee, incorporated on 10 July 2002 and registered as a charity on 2 March 2005. On 12 October 2020 the company name was changed from The MOMC – Leigh Parks Crafts Initiative Trust Limited to Making Space for Crafts Ltd.

### **Purpose**

Making Space is a community-based craft organisation that creates opportunities for people to discover and develop design and making skills, increasing personal wellbeing through involvement in high-quality craft. The charity promotes excellence in contemporary craft, design and visual arts. As the lead craft organisation in Hampshire, Making Space initiates opportunities for new networks and partnership working to raise the profile of craft. This includes working with local arts organisations and contributing to regional and national developments around craft and community engagement.

From its purpose-built studios in Leigh Park, Making Space organises courses, masterclasses and projects through which children, young people and adults can learn from skilled and experienced makers. The building belongs to and is maintained by Hampshire County Council who provide the premises rent-free. It houses seven individual studio spaces that are leased to professional makers producing high quality work, as well as two fully equipped workshops that are available for hire, either as creative spaces or for business meetings.

### **Council of Management (Trustees)**

The Articles stipulate a minimum of 6 Council Members, who are both trustees and directors of the company, and no more than 12. Up to two Council Members may be appointed by a consultative Panel of Users of the charity's facilities. In practice there is always one of the studio tenants on the Council and regular tenants' meetings are held. Two members can be appointed by Hampshire County Council and Havant Borough Council as corporate Council Members. One third of Council Members retire by rotation annually, with a maximum duration of service being 10 years.

The Council of Management regularly holds open recruitment for trustee members and seeks to include a wide range of skills including skilled crafts people. Trustee induction is in place and further training on specific matters is provided. There are at least four Council of Management meetings a year. Council members also participate in small working groups on specific issues such as fundraising and staffing matters.

The following are current or served as trustees on the Council of Management in the year:

Richard Walker (Chair)  
Kate Spresser  
Samantha Dewar-English  
Tara Goddard  
Loucia Manopoulou  
Alison Molloy  
Desmond Webb (Appointed May 2023)  
Catherine Claasen (Appointed July 2023)  
Victoria Edwards (Resigned January 2023)

### **Staff**

The small staff team consists of Director, Studio Manager, Outreach Manager, Facilities Technician and a casual Duty Manager. In May 2023 a part time Communications Manager joined the team, the post funded by an Arts Council England project grant.

Making Space continues to benefit from external support from a freelance Finance Manager; Ken Parry and are grateful to Liz Weston, who has continued to give her time to develop the fundraising capacity, submitting bids and managing the relationships established during her time as Interim Director.

### **Risk Management**

The Council of Management is developing a revised risk management strategy which will comprise review of the principal risks and uncertainties relevant to the charity, the establishment of policies, systems and procedures to mitigate the risks identified and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Financial sustainability is the major financial risk for the charity. A key element of the management of financial risk is to pay close attention to cash flows and projected outflows while seeking to secure grants and voluntary income.

### **Financial Review**

Total incoming resources for the year to 31 March 2023 amounted to £191,496, which was £15,615 more than in 2021-22 (9%). Unrestricted income to the General Fund fell by 28% to £113,684 (2021-22 £158,113), while income from grants and donations to Restricted Funds totalled £70,361 (2021-22 £14,426).

Compared to the previous year (2021-22):

- Donations, Gifts and Legacies at £301 were broadly similar to the prior year (£315).
- Investment income increased greatly to £408 with the increase in interest rates mid-year.
- Charitable activities (participation fees & studio rental) revenue at £51,998 was £18,310 (155%) up, reflecting a drive to generate more income.
- Unrestricted grants income fell by £60,007 (63%) to £36,000. The prior year had been boosted by £55,631 by Covid related one-off funding and it proved very challenging to replace this as funders moved back to a new landscape.

Total resources expended in the year were £184,391, which is £10,986 (6%) more than in 2021-22, reflecting increased activity and costs. This includes £28,000 donated services and facilities. Unrestricted expenditure from the General Fund amounted to £154,429 (2021-22 £159,547), a decrease of £5,118 (3%). This increase was despite increased utility costs and reflects increased staffing costs in the prior year and one-off expenditure aimed at increasing the sustainability of the organisation. The amount of core support costs funded by restricted funds increased from £12,050 to £16,791 reflecting the shift from the availability from funders of unrestricted funds compared to restricted funds. There were no Designated Funds but for clarity unrestricted project funds are now shown separately.

Expenditure from Restricted Funds totalled £26,363 including agreed contributions to Core Support Costs and marketing totalling £16,791. Compared to the previous year (2021-22) direct activity costs at £28,796 were £6,079 (27%) up, reflecting the drive to increase activity following the Covid !9 pandemic.

The remaining value of tangible assets was depreciated by £250 in line with the previous reducing balance policy. The CCTV system was depreciated by a further £400 in line with the new straight-line policy. Charity's tangible assets consequently had a book value of £2,217 at 31 March 2023.

The overall effect of the year's trading has been to increase the Charity's overall Financial Assets from £61,011 to £68,116, a net increase of £7,105. However, Unrestricted General Funds have fallen by £36,662 to £15,224 with Unrestricted Project Funds held net of transfer to General Funds falling by £231 to £134. No Designated Funds are held. Restricted Funds have increased by £43,998 to £52,758, although £30,778 of this was a grant from Arts Council England received at year end.

**Reserves Policy**

It is the policy of the company that unrestricted funds which have not been designated for a specific use and are not held in tangible assets should be maintained at a level equivalent to between three- and six-month's expenditure. The Council of Management considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the company's current activities while consideration is given to ways in which additional funds may be raised. The level of free reserves at year end was £13,140, which equates to just over one month of current year core expenditure. Steps have been taken by the staff and Council of Management to drive up income and a budget set to build reserves again.

**Principal Funding Sources**

The Council of Management are most grateful to all the organisations and individuals who have supported Making Space through the year. A list of most donors can be found on page 8 of this report.

Following unprecedented times, many funding sources suspended applications and delayed opening applications. It proved more fruitful to apply for restricted funds that supported core costs. At year end the first payment of 18 months of restricted funding from Arts Council England was received. This project will help support staffing costs whilst building income generating activity.

**PUBLIC BENEFIT, OBJECTIVES AND ACTIVITIES**

The Council of Management are mindful of their obligation to comply with Charity Commission guidance on public benefit and have taken this into account while exercising their duties and activities with regard to the charity.

Making Space for Crafts Ltd's charitable objects are:

- (i) To promote, maintain, improve and advance the education of the public and in particular the disadvantaged public by the encouragement of the arts generally and in particular the visual arts of fine art, sculpture, crafts, 3D arts, drawing, digital arts, film making, video making and photography.
- (ii) The provision of facilities for recreation or other leisure time occupations, particularly facilities for the production and exhibition of the visual arts and crafts with the object of giving the widest possible access to the arts by all members of the public.

Through regular, open discussions with other charitable and community organisations within Leigh Park, we entered 2022 with a good understanding of the challenges faced by local people, and vulnerable groups in the area as a result of the cost-of-living crisis. Leigh Park, already an area of deprivation, has been disproportionately impacted by the increased cost of energy, food prices and inflation and the need for warm hubs, food banks and community support was evident. With 15+ years' experience of designing and delivering high quality craft workshops for diverse user groups of differing needs, we know the impact of crafting on wellbeing, sense of self-worth and in community cohesion. We have sought to support our community, where we can, by increasing our offer of exciting, inspiring creative experiences and community engagement activities, seeking additional funding to provide respite opportunities for those greatly affected during this difficult time.

The impact is also felt by our Resident and Associate Makers, for whom rising materials costs and reduced sales have caused instability. In addition to creating teaching opportunities for them, we put in place a number of Maker Progression opportunities to support their small businesses, including launching two new sales opportunities in the form of a winter market and pop-up shop within a partner arts centre.

We continue to approach our work within three key programme areas, and their beneficiaries, in mind:

- Community Engagement: making a difference to the local community by using craft as a tool for inclusion and social change.
- Skills Development: inspiring and engaging children, young people and local adults in craft through meaningful education activities.
- Maker Progression: supporting the professional development of artists and makers through

training and mentoring, facilitating resilient craft careers and supporting the craft industry on a wider scale.

### **Community Engagement**

We have grown our community engagement programme, with a focus on sourcing funding to run heavily subsidised but high-quality activities. The ingenuity of our Outreach Project Manager and Maker Tutor's enables us to offer inspiring activities that meet the needs of our beneficiaries. Our partnerships with local charities, and essential service providers enables us to develop activities that are appropriate to our participants. The generosity of our regular participants to share their feedback, and aspirations and our ongoing conversations with local people have enabled us to provide the opportunity to work with highly skilled makers to those of all ages and backgrounds, addressing their needs and aspirations and addressing societal issues.

Statistics show the devastating impact of poverty on the life outcomes, and physical and mental wellbeing on both individuals and communities. There is a direct correlation between poverty and well-being and the impacts go beyond simply 'not having'. The people we work with have fewer or no holidays away, live in much more cramped living spaces and children have fewer places to play and a lack of means to entertain friends.

School absence is correlated with deprivation, and is related to school attainment, disruptive behaviour, and children's safety. Poverty is not simply being on a low income and going without – it is also about being denied power, respect, good health, education and housing, basic self-esteem, and the ability to participate in social activities.

Our work has demonstrated the positive impact enhanced creative development can have on the lives of local people and we are proud to have been able to build on our offer this year, providing more opportunities, some of which are detailed below:

*Reach Out*, a project for young people with additional educational needs, funded through Short Breaks with Hampshire County Council, continues to be a mainstay of our work and we were delighted to celebrate it's 10th anniversary with a celebratory exhibition of work.

*Little Lives, Making Together* – Over the summer we welcomed families from Leigh Park to Making Space, for a series of free crafting sessions. Making Together, gave children the opportunity to make with their grown-ups, and to develop skills together and work with professional artists on a range of complex crafts. Sessions were booked to capacity, within days of booking opening. For many local families, economically challenged and living within an area of mass deprivation, these free sessions provided opportunities to have an experience together, a day out within the school holidays, that might otherwise not have been possible.

*Make New & Mend* - focussed on teaching inventive and clever ways to repurpose, upcycle and mend household items to prevent them from going to waste. In a series of 12 sessions, which were chosen by participants, they were taught creative skills and gain knowledge and confidence. Tutors created helpful handouts so techniques could be continued at home and skills shared with others. Following the success of the project, Making Space was awarded further funding for *Upstitch*, a progression in learning techniques that reduce textile waste.

*Creative Futures* - a pioneering project developing the creativity of young women located in areas of disadvantage. The group of young women received tuition in fashion design and pattern cutting from Vicki Brown; silver smithing and jewellery design from Jessica Marie; millinery from Julian Jeremy; and shibori dyeing and textile design from Kathryn Green. Working under the guidance of a professional maker, but getting to use their own ideas and designs, they have worked towards creating a body of work that was viewed by all the visitors to Making Space as part of Hampshire Open Studios.

*A Space to Make* - a free session for people to use the craft facilities at Making Space or bring in their own craft to work in the space and use free materials and tools was reinstated. Sessions have proved a springboard to deeper engagement with our work.

*Craft in Our Community* - provided dynamic and inclusive training in the delivery of crafting activity, equipping youth workers, care support assistants and volunteers with the skills, and resources to deliver high quality craft activity in their own organisations. The broad aim of this project was to ensure that crafting and its proven benefits are available to all. A great success, funding has now been secured to replicate it in Winchester, for the benefit of local people.

We also continue to develop commissioned outreach to meet the needs of makers and the people of Leigh Park.

### **Skills Development**

We have continued to grow our programme of adult workshops, ensuring the retention and expansion of our most popular courses in ceramics and jewellery but experimenting with courses in textiles, illustration and fused glass. We introduced a number of payment methods for the courses, so that participants could spread the cost of the 10-week courses, which has been appreciated.

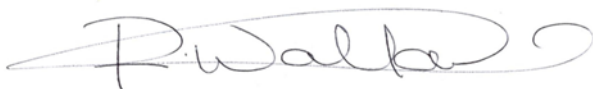
We continue to monitor feedback and respond to this to ensure we have a strong offer that meets the needs and wants of our participants whilst supporting our Makers. Although our courses demonstrate excellent value for money, at vastly reduced priced of organisations in more affluent areas locally, finance is still a barrier to attendance for many. We hope to address this by seeking and offering bursaries in the future.

### **Maker Progression**

We expanded upon our *Making a Start* programme in which we supported a diverse group of 20 participants, enrolled from all over the country, with vastly different disciplines and at different stages of development. This project demonstrates a real need for business support and strategic guidance for makers. *Making it Happen*, a 3-session workshop with our director, provided an outline for Makers wanting to establish their own projects, exhibitions and take their businesses forward. The Making Space team continues to support the resident makers, and associates in seeking project planning, funding applications, business development, marketing strategy and networking. Successes for our makers have been commercial, with new commissions and stockists and creative with many exhibiting for the first time, or in new galleries.

With the launch of *Make Merry*, our Winter Craft Fair, we provided an opportunity for sales in the run up to Christmas. We have also begun to curate a sales case at The Spring, providing a further opportunity to sell and display work.

This report was approved by the Council of Management on 19 October 2023 and signed on their behalf by:



Richard Walker (Chair)

19 October 2023

## **ACKNOWLEDGEMENTS AND THANKS**

The charity is dependent on the generosity and support of numerous individuals and organisations, without which the day to day running of Making Space for Crafts would not be possible. The Council of Management wish to acknowledge and thank the following for their support over the year:

Arts Council England  
Hampshire & IOW Community Foundation  
Hampshire County Council  
Garfield Weston Foundation  
The Arnold Clark Foundation  
The Ragdoll Foundation  
Little Lives UK  
Trusthouse Charitable Foundation  
Individual donors  
Portsdown Arts Society  
The Rowans Living Well Centre  
Portsmouth City Council  
Enable Ability  
Motiv8  
Community First

Our tenants in 2022-23:

Agata Wojcieszekiewicz  
Hannah Horn  
Cabrine Roy  
Clarke Reynolds  
Richard Walker  
Kathryn Green  
Julian Butler  
Russi Dordi

## Examination Statement

Independent Examiner's Report to the trustees of the Making Space for Crafts Ltd Registered Office and Principal Address 2 Bishopstoke Road Leigh Park Havant Hampshire PO9 5BN

I report on the accounts of the Company for the period from 1 April 2022 to 31 March 2023 which are set out in pages 10 to 18.

### Respective responsibilities of the Council of Management of Making Space for Crafts Ltd and Independent Examiner

The Council of Management (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Council consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified Practising Accountant of the Association of Accounting Technicians.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

### Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 386 of the Companies Act 2006 or
  - to prepare accounts which accord with these accounting records, comply with the accounting requirements of the Companies Act 2006;
  - which are consistent with the methods and principles of the statement of Recommended Practice: Accounting and Reporting by Charities;
 have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tim Light FMAAT  
 Licence Number 8057  
 Lightatouch  
 7 Hodder Close, Chandlers Ford, Hants SO53 4QD



25 September 2023

**Statement of Financial Activities**  
**(Including summary income and expenditure account)**  
**for the year ended 31 March 2023**

	Notes	Unrestricted General Funds £	Unrestricted Project Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Incoming Resources</b>						
<b>From Generated Funds:</b>						
<i>Voluntary Income</i>						
Donations, gifts & legacies	2	301	-	-	301	315
Donated use of premises	2	28,000	-	-	28,000	28,000
Grants	3	36,000	-	70,361	106,361	110,433
<i>Activities for Generating Funds</i>						
<i>Investment Income</i>						
Interest Receivable	4	408	-	-	408	4
<b>From Charitable Activities:</b>						
Participation fees, studio rental & outreach	5	44,547	7,451	-	51,998	33,476
Other Income	6	4,428	-	-	4,428	3,653
<b>Total Incoming Resources</b>		<b>113,684</b>	<b>7,451</b>	<b>70,361</b>	<b>191,496</b>	<b>175,881</b>
<b>Resources Expended</b>						
<i>Costs of Generating Funds</i>	7	15	-	-	15	-
<i>Charitable Activities</i>						
Expenditure – Classes & Projects	8	15,625	3,599	9,572	28,796	22,690
Donated use of premises		28,000	-	-	28,000	28,000
Core Support Costs		103,018	-	16,791	119,809	117,017
<i>Governance Costs</i>	9	7,771	-	-	7,771	5,698
<b>Total Resources Expended</b>		<b>154,429</b>	<b>3,599</b>	<b>26,363</b>	<b>184,391</b>	<b>173,405</b>
Net Incoming or (Outgoing) Resources and Net Movement in Funds for the year		(40,745)	3,852	43,998	6,355	2,476
Transfers between funds		4,083	(4,083)	-	-	-
Fund balances brought forward from prior year		51,886	365	8,760	61,011	58,534
<b>Fund balances carried forward to year ahead</b>		<b>15,224</b>	<b>134</b>	<b>52,758</b>	<b>68,116</b>	<b>61,011</b>

**Balance Sheet as at 31 March 2023**  
Company Limited by Guarantee No: 8268201

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets (net book value)	12	2,217	2,867
		<b>2,217</b>	<b>2,867</b>
<b>Current assets</b>			
Debtors	13	6,707	7,002
Cash at bank and in hand		79,853	67,309
		<b>86,560</b>	<b>74,311</b>
<b>Current Liabilities</b>			
Amounts falling due within one year	14	(20,661)	(16,167)
		<b>68,116</b>	<b>61,011</b>
<b>Liabilities</b>			
Amounts falling due after more than one year		-	-
		<b>68,116</b>	<b>61,011</b>
<b>Total assets less liabilities</b>			
		<b>68,116</b>	<b>61,011</b>
<b>Net current assets</b>			
		<b>68,116</b>	<b>61,011</b>
<b>Funds:</b>			
<b>Unrestricted funds</b>			
General funds		15,224	51,886
Designated funds		-	-
Project funds		134	365
	14	<b>15,358</b>	<b>52,251</b>
<b>Restricted funds</b>	14	<b>52,758</b>	<b>8,760</b>
<b>Total funds</b>	<b>16</b>	<b>68,116</b>	<b>61,011</b>



Richard Walker (Chair)  
19 October 2023

**Notes forming part of the financial statements for the year ended 31 March 2023**

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2015, the Financial Reporting Standard for Smaller Entities, and applicable accounting standards. The comparative amounts shown are for the year ended 31 March 2022.

(b) Company status

The charity is a company limited by guarantee. The members of the company are the Council of Management named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

(c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council of Management for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. No funds are currently designated.

Unrestricted project funds comprise income generated from specific projects which support those projects and any surplus at the end of the project is transferred to general funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(d) Income

All income is included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. No amounts are included in the financial statements for services donated by volunteers. The value of donated facilities and services has been estimated from the relevant fees that would be charged for their use.

(e) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Core support and governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

(f) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 are capitalised and included at cost (previously £500), including any incidental expenses of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated on a reducing balance charged at 15% per year with small residual balances written off when appropriate. New fixed assets from 2020-21 onwards are depreciated on a straight line basis at 20% per year.

(g) Operating leases

A notional charge to rental applicable to the operating lease is charged to the SOFA and the value shown as a donated facility in income

MAKING SPACE FOR CRAFTS LTD 2022-23 **DRAFT**

	2023 Unrestricted	2023 Unrestricted Project Fund	2023 Restricted	2023 TOTAL	2022 TOTAL
	£	£	£	£	£
<b>2. Donations, gifts and legacies</b>					
Individual	301	-	-	301	315
Donated use of premises	28,000	-	-	28,000	28,000
	<b>28,301</b>	<b>-</b>	<b>-</b>	<b>28,301</b>	<b>28,315</b>
<b>3. Grants:</b>					
Hampshire County Council	-	-	22,429	22,429	6,075
Havant Borough Council	-	-	-	-	5,376
Havant Borough Council (COVID Funding)	-	-	-	-	14,167
HMRC JRS Grant	-	-	-	-	101
Arts Council England	-	-	30,778	30,778	28,000
Garfield Weston Foundation	15,000	-	-	15,000	15,000
Trusthouse Charitable Foundation	20,000	-	-	20,000	20,000
The Arnold Clark Community Fund	1,000	-	-	1,000	-
Kickstart Apprentices	-	-	-	-	13,363
Hants IOW Community Foundation	-	-	7,500	7,500	6,427
Little Lives UK	-	-	2,154	2,154	1,424
The Ragdoll Foundation	-	-	7,500	7,500	-
Portsdown Arts Society	-	-	-	-	500
	<b>36,000</b>	<b>-</b>	<b>70,361</b>	<b>106,361</b>	<b>110,433</b>
<b>4. Investment Income</b>					
Interest received	<b>408</b>	<b>-</b>	<b>-</b>	<b>408</b>	<b>4</b>
<b>5. Charitable activities</b>					
Class participation income	23,687	-	-	23,687	11,930
Studio rental	20,860	-	-	20,860	18,204
Commissioned Outreach	-	5,958	-	5,958	2,040
Project outreach income	-	1,493	-	1,493	1,302
	<b>44,547</b>	<b>7,451</b>	<b>-</b>	<b>51,998</b>	<b>33,476</b>
<b>6. Other Income</b>					
Room & equipment hire	3,380	-	-	3,380	3,388
Consultancy	12	-	-	12	15
Sales of work	141	-	-	141	4
Sundry Income	895	-	-	895	246
	<b>4,428</b>	<b>-</b>	<b>-</b>	<b>4,428</b>	<b>3,653</b>
<b>TOTAL INCOMING RESOURCES</b>	<b>113,684</b>	<b>7,451</b>	<b>70,361</b>	<b>191,496</b>	<b>175,881</b>

	2023 Unrestricted	2023 Unrestricted Project Fund	2023 Restricted	2023 TOTAL	2022 TOTAL
	£	£	£	£	£
<b>7. Fundraising Costs</b>					
Event costs	15	-	-	15	-
<b>Total Fundraising Costs</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>-</b>
<b>8. Charitable Activities</b>					
<i>Direct Activity Costs</i>					
Participatory classes	14,943	-	-	14,943	8,568
Commissioned outreach	-	3,599	-	3,599	1,235
Costs of hire income	220	-	-	220	-
Consulting costs	37	-	-	37	4
Project costs	-	-	8,195	8,195	6,378
Stock project materials	(627)	-	627	-	-
Marketing & open studios	1,802	-	-	2,552	6,505
Contribution from projects	(750)	-	750	-	-
<b>Total Direct Activity Costs</b>	<b>15,625</b>	<b>3,599</b>	<b>9,572</b>	<b>28,796</b>	<b>22,690</b>
<i>Core Support Costs</i>					
Salaries	75,301	-	9,188	84,489	75,946
Employers National Ins	1,520	-	-	1,520	739
Employers pension costs	2,233	-	-	2,233	2,124
Statutory Maternity Pay Reclaimed	-	-	-	-	(3,394)
Freelance consultants	2,470	-	-	2,470	8,530
Other staff & volunteer costs	1,419	-	-	1,419	1,021
Premises costs incl. utilities	18,601	-	-	18,601	15,000
Equipment servicing & purchased	2,326	-	-	2,326	5,647
Office & IT costs	4,551	-	-	4,551	8,624
Insurance & legal costs	1,550	-	-	1,550	1,574
Contribution to core costs from projects (management rooms & marketing)	(7,603)	-	7,603	-	-
Depreciation of tangible assets	650	-	-	650	694
Disposal of fixed assets	-	-	-	-	512
Donated use of premises	28,000	-	-	28,000	28,000
<b>Total Core Support Costs</b>	<b>131,018</b>	<b>-</b>	<b>16,791</b>	<b>147,809</b>	<b>145,017</b>
<b>9. Governance Costs</b>					
Independent Examination	475	-	-	475	525
Bookkeeping & accounts	6,450	-	-	6,450	4,570
Bank & card charges	740	-	-	740	512
General board expenses	106	-	-	106	91
<b>Total Governance Costs</b>	<b>7,771</b>	<b>-</b>	<b>-</b>	<b>7,771</b>	<b>5,698</b>

<b>TOTAL RESOURCES EXPENDED</b>	<b>154,429</b>	<b>3,599</b>	<b>26,363</b>	<b>184,391</b>	<b>173,405</b>
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**10. Staff Costs**

No employees received employee benefits (excluding employer pension costs) of more than £60,000. National Insurance costs are stated after deduction of £5,000 Employers Allowance.

The number of full-time equivalent employees at year end was 2.8 (2022: 2.3). The average monthly number of employees during the year was 5 (2022: 5.2). The charity has also benefitted from the contribution of unpaid general volunteers. The value of this is not recognised in the accounts.

**11. Council of Management remuneration**

One member of the Council of Management who is a craft professional received a total of £1,613 in fees for freelance professional services (2022 one received £1,291)

Out of pocket expenses reimbursed to Council of Management: Nil (2022: Nil)

**12. Tangible fixed assets**

	<b>Fixtures, fittings &amp; equipment</b>	<b>Computer &amp; IT Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2022	16,261	2,000	18,261
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2023	<b>16,261</b>	<b>2,000</b>	<b>18,261</b>
 <b>Depreciation</b>			
At 1 April 2022	14,594	800	15,394
Charge for period	250	400	650
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2023	<b>14,844</b>	<b>1,200</b>	<b>16,044</b>
 <b>Net book value</b>			
At 31 March 2023	<b>1,417</b>	<b>800</b>	<b>2,217</b>
At 31 March 2022	<b>1,667</b>	<b>1,200</b>	<b>2,867</b>

Capital expenditure contracted for, but not provided in the financial statements, was £ nil.

**13. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	677
Other debtors	4,347	3,714
Prepayments & other accrued income	2,360	2,611
	<hr/>	<hr/>
<b>Total</b>	<b>6,707</b>	<b>3,742</b>

**14. Current liabilities: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	326	-
Trade creditors	5,071	1,984
Accruals	7,963	7,710
Deferred Income grants & fees	6,079	2,198
Class income credit from cancellations	-	1,621
Other creditors	1,222	2,654
<b>Total</b>	<b>20,661</b>	<b>16,167</b>

**15. Statement of funds**

<b>Unrestricted funds:</b>	<b>1 April 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General funds</b>	<b>51,886</b>	<b>85,684</b>	<b>(126,429)</b>	<b>4,083</b>	<b>15,224</b>

<b>Unrestricted project funds:</b>	<b>1 April 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers to unrestricted income</b>	<b>Transfers between projects</b>	<b>31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Commissioned Outreach	-	5,958	(3,599)	(2,359)	-	-
Youth Forum	203	-	-	(203)	-	-
Reach Out 3	162	1,014	-	(1,176)	-	-
Make New & Mend	-	345	-	(345)	-	-
Making Together	-	134	-	-	-	134
<b>Total unrestricted project funds</b>	<b>365</b>	<b>7,451</b>	<b>(3,599)</b>	<b>(4,083)</b>	<b>-</b>	<b>134</b>

<b>Restricted funds:</b>	<b>1 April 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Core Support Costs</b>	<b>Transfers between projects</b>	<b>31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Youth Forum	909	-	(125)	-	(784)	-
Moneybarn	6,427	-	-	(6,427)	-	-
Little Lives	1,424	-	(834)	(740)	150	-
Reach Out 3	-	6,619	(4,782)	(1,837)	-	-
Make New & Mend	-	3,810	(2,028)	(1,782)	-	-
Creative Futures	-	7,500	(185)	(528)	634	7,421
Craft in Our Community	-	12,000	(148)	(3,944)	-	7,908
Making Together	-	2,154	(93)	(410)	-	1,651
Money Barn Outreach	-	7,500	-	(2,500)	-	5,000
Let's Create Leigh Park	-	30,778	-	-	-	30,778
<b>Total restricted funds</b>	<b>8,760</b>	<b>70,361</b>	<b>(8,195)</b>	<b>(18,168)</b>	<b>-</b>	<b>52,758</b>

	1 April 2022	Income	Expenditure	31 March 2022
	£	£	£	£
<b>TOTAL FUNDS</b>	<b>61,011</b>	<b>163,496</b>	<b>(156,391)</b>	<b>68,116</b>

The General reserve represents the free funds of the charity which are not designated for particular purposes. Unrestricted project funds are income generated from specific projects which support those projects and any surplus at the end of the project transferred to general funds.

The Restricted funds support specific projects (Note 16) and associated core costs. Charges for core support costs can be made to projects for management, use of rooms and use of materials from those held in stock.

## 16. Description of Projects

Youth Forum - A project funded by The Portsdown Arts Society consisting of creative masterclasses, forum sessions, inspirational visits and Arts Award for 15-19 year olds. Extended due to Covid-19.

Money Barn – Support for duty management to enable public events.

Little Lives – A summer programme of activities designed for families. Short creative sessions where families could work together on a creative outcome.

Reach Out 3 – A further Short Breaks funded programme providing high quality creative workshops for children and young people with additional needs.

Make New & Mend - 12 workshops teaching inventive and clever ways to repurpose, upcycle and mend household items to prevent them from going to waste.

Creative Futures - Provides 20 young women from Leigh Park with the opportunity to experiment with textile design and explore a creative future, mentored by 4 professional makers.

Craft in Our Community - A programme of training for 30 volunteers from local charities, our library and community centre, care facilities and educational centres to enable them to plan and deliver creative sessions for their user groups.

Making Together - A series of holiday workshops which gave children the opportunity to make with their grown-ups, developing skills together and work with professional artists on a range of complex crafts, promoting family cohesion and shared experience.

Moneybarn Outreach – A contribution to the salary of our Outreach Manager in order to to curate and deliver a series of youth craft sessions for the young people of Leigh Park, addressing issues of low confidence, self-esteem and aspiration.

Let's Create Leigh Park – An 18 month pilot project which will provide Leigh Park with 152 opportunities to experience craft through open sessions, skills workshops & exhibitions. Building a thriving creative community with the exciting, dynamic opportunities they deserve, 'levelling up' creative provision in Havant.

Commissioned Outreach – Engagement work for fees undertaken for Pals / Enable Ability, Motiv8 and Leigh Park Community Centre

**17. Analysis of group net assets between funds**

<b>Fund balances at 31 March 2023 are represented by:</b>	<b>General funds</b>	<b>Unrestricted Project funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	2,217	-	-	2,217	2,867
Current assets	32,481	494	53,585	86,560	74,311
Current liabilities	(19,474)	(360)	(827)	(20,661)	(16,167)
<b>Total net assets</b>	<b>15,224</b>	<b>134</b>	<b>52,758</b>	<b>68,116</b>	<b>61,011</b>

**Making Space For Crafts Ltd**

England & Wales - Charity number 1108387

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# Accounts

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# **MAKING SPACE FOR CRAFTS LTD**

## **Council of Management Annual Report and Financial Statements**

1 April 2021 to 31 March 2022

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**Name of Charity**

Making Space for Crafts Ltd (a company limited by guarantee)  
formerly The MOMC – Leigh Parks Crafts Initiative Trust Limited

**Registered Office and Principal Address**

2 Bishopstoke Road  
Leigh Park  
Havant  
Hampshire  
PO9 5BN

**Company Registered Number**

4482576 (England and Wales)

**Charity Registered Number**

1108387

**Council of Management**

Lesley Butterworth (Chair)  
Richard Walker (Vice Chair)  
Victoria Edwards  
Loucia Manopoulou  
Kate Spresser  
Samantha Dewar-English  
Tara Goddard

**Company Secretary**

Kenneth Parry

**Bankers**

CAF Bank, 25 Kings Hill Ave, Kings Hill, West Malling ME19 4JQ

**Independent Examiner**

Tim Light FMAAT  
Lightatouch Internal Audit Services  
7 Hodder Close  
Chandlers Ford  
Hampshire SO53 4QD

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Council of Management (who are also directors of the Charity for the purposes of the Companies Act 2006) present their sixteenth annual report, for the 12 months ended 31 March 2022.

The company is a charitable company limited by guarantee, incorporated on 10 July 2002 and registered as a charity on 2 March 2005. On 12 October 2020 the company name was changed from The MOMC – Leigh Parks Crafts Initiative Trust Limited to Making Space for Crafts Ltd.

### **Purpose**

Making Space is a community-based craft organisation that creates opportunities for people to discover and develop design and making skills, increasing personal wellbeing through involvement in high-quality craft. The charity promotes excellence in contemporary craft, design and visual arts. As the lead craft organisation in Hampshire, Making Space initiates opportunities for new networks and partnership working to raise the profile of craft. This includes working with local arts organisations and contributing to regional and national developments around craft and community engagement.

From its purpose-built studios in Leigh Park, Making Space organises courses, masterclasses and projects through which children, young people and adults can learn from skilled and experienced makers. The building belongs to and is maintained by Hampshire County Council who provide the premises rent-free. It houses seven individual studio spaces that are leased to professional makers producing high quality work, as well as two fully equipped workshops that are available for hire, either as creative spaces or for business meetings.

### **Council of Management (Trustees)**

The Articles stipulate a minimum of 6 Council Members, who are both trustees and directors of the company, and no more than 12. Up to two Council Members may be appointed by a consultative Panel of Users of the charity's facilities. In practice there is always one of the studio tenants on the Council and regular tenants' meetings are held. Two members can be appointed by Hampshire County Council and Havant Borough Council as corporate Council Members. One third of Council Members retire by rotation annually, with a maximum duration of service being 10 years.

The Council of Management regularly holds open recruitment for trustee members and seeks to include a wide range of skills including skilled crafts people. Trustee induction is in place and further training on specific matters is provided. There are at least four Council of Management meetings a year. Council members also participate in small working groups on specific issues such as fundraising and staffing matters.

The following are current or served as trustees on the Council of Management in the year:

Lesley Butterworth (Chair)  
 Richard Walker (Vice Chair)  
 Victoria Edwards  
 Loucia Manopoulou  
 Kate Spresser  
 Alison Rowsell (Resigned Sep 2021)  
 Samantha Dewar-English  
 Tara Goddard (Appointed Apr 2021)

### **Staff**

The small staff team consists of Director, Studio Manager, Outreach Manager, Facilities Technician and a casual Duty Manager. In May 2021 Making Space welcomed the first of two young people to Making Space on the government's Kickstarter scheme. The second joined in August. Both had 6 months placements and made valuable contributions to Making Space.

Making Space continues to benefit from external support from a freelance Finance Manager; Ken Parry and are grateful to Liz Weston, who has continued to give her time to develop the fundraising capacity, submitting bids and managing the relationships established during her time as Interim Director.

### **Risk Management**

The Council of Management is developing a revised risk management strategy which will comprise review of the principal risks and uncertainties relevant to the charity, the establishment of policies, systems and procedures to mitigate the risks identified and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Financial sustainability is the major financial risk for the charity. A key element of the management of financial risk is to pay close attention to cash flows and projected outflows while seeking to secure grants and voluntary income.

### **Financial Review**

Total incoming resources for the year to 31 March 2022 amounted to £175,881, which was £29,740 more than in 2020-21 (20%). This rise followed the return to full activity after the Covid-19 pandemic, supported by the Cultural Recovery Fund from Arts Council England. Unrestricted income to the General Fund rose to £158,113 (2020-21 £124,392), while income from grants and donations to Restricted Funds totalled £14,426 (2020-21 £21,749).

Compared to the previous year (2020-21):

- Donations, Gifts and Legacies at £315 were £224 (42%) down. The prior year was largely due to participants donating their fees from cancelled classes
- Investment income at remained negligible at £4
- Charitable activities (participation fees & studio rental) revenue at £33,476 was £18,310 (121%) up, reflecting the return to a more normal programme after the pandemic
- Unrestricted grants income increased by £15,372 (19%) to £96,007. Of this, £14,167 was emergency Covid funding from Havant Borough Council, £28,000 was Cultural Recovery Fund from Arts Council England, £101 from HMRC's Job Retention Scheme and £13,363 from the Government's Kickstart Apprentice scheme.

Total resources expended in the year were £159,548, which is £63,893 (67%) more than in 2020-21, reflecting the increase in activity post pandemic. This includes £28,000 donated services and facilities. Unrestricted expenditure from the General Fund amounted to £131,548 (2020-21 £68,765), an increase of £62,783 (91%). This increase was in part due to staffing costs with a full year of the new Director's salary, increased hours and the temporary employment of two Kickstart Apprentices. There was also one-off expenditure from the CRF funding on items aimed at increasing the sustainability of the organisation. There were no Designated Funds but for clarity unrestricted project funds are now shown separately. Expenditure from Restricted Funds totalled £12,050 including agreed contributions to Core Support Costs and marketing totalling £5,924. Compared to the previous year (2020-21) direct activity costs at £22,689 were £4,576 (25%) down, reflecting the reducing impact of the Covid-19 pandemic.

The remaining value of tangible assets was depreciated by £294 in line with the previous reducing balance policy. The CCTV system was depreciated by a further £400 in line with the new straight-line policy. Several assets with a residual book value of under £25 were posted as disposals, along with other disposals of obsolete items with a net loss £512. Charity's tangible assets consequently had a book value of £2,867 at 31 March 2021.

The overall effect of the year's trading has been to increase the Charity's overall Financial Assets from £58,535 to £61,010, a net increase of £2,475. Unrestricted General Funds have increased by £1,155 to

£51,886 with Unrestricted Project Funds held falling by £1,170 to £364. No Designated Funds are held. Restricted Funds have increased by £2,376 to £8,760.

### **Reserves Policy**

It is the policy of the company that unrestricted funds which have not been designated for a specific use and are not held in tangible assets should be maintained at a level equivalent to between three- and six-month's expenditure. The Council of Management considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the company's current activities while consideration is given to ways in which additional funds may be raised. The level of free reserves at year end was £49,382, which equates to five months of current year core expenditure.

### **Principal Funding Sources**

The Council of Management are most grateful to all the organisations and individuals who have supported Making Space through the year. A list of most donors can be found on page \*\* of this report.

During these unprecedented times, many funding sources temporarily suspended applications and switched to crisis funding. During the period we were in receipt of local authority issued covid grant funding, and funding from the second round of the Arts Council's Cultural Recovery Fund which enabled us to review our financial resilience, and begin looking at different models of working following the pandemic.

### **PUBLIC BENEFIT, OBJECTIVES AND ACTIVITIES**

The Council of Management are mindful of their obligation to comply with Charity Commission guidance on public benefit and have taken this into account while exercising their duties and activities with regard to the charity.

Making Space for Crafts Ltd's charitable objects are:

- (i) To promote, maintain, improve and advance the education of the public and in particular the disadvantaged public by the encouragement of the arts generally and in particular the visual arts of fine art, sculpture, crafts, 3D arts, drawing, digital arts, film making, video making and photography.
- (ii) The provision of facilities for recreation or other leisure time occupations, particularly facilities for the production and exhibition of the visual arts and crafts with the object of giving the widest possible access to the arts by all members of the public.

Our aspirations for engagement for the 2021 -22 financial year were conservative, considering the impact of the pandemic on attendance, and the looming financial crisis on spending and funding availability. The intention, in addition to ongoing support of makers, was to provide activities throughout the year for people within the local community. Research shows the disproportionate impact of the pandemic on those on the lower socio-economic spectrum and vulnerable people who have health, wellbeing or other complex social/educational needs.

Relationships with other charitable and community organisations in the area provided an insight into the challenges faced by local people, and vulnerable groups. These partner organisations shared the impact the pandemic was having on their work and reached out for support in delivery of arts activities for their beneficiaries. During the period requests for support with activity doubled.

We continue to approach our work within three key programme areas, and their beneficiaries, in mind:

- Community Engagement: making a difference to the local community by using craft as a tool for inclusion and social change.
- Skills Development: inspiring and engaging children, young people and local adults in craft through meaningful education activities.
- Maker Progression: supporting the professional development of artists and makers through training and mentoring, facilitating resilient craft careers and supporting the craft industry on a wider scale.

### **Community Engagement**

Post lockdown, we began reintroducing activities, mindful of the need to ensure attendees felt safe and confident partaking in sessions after periods of isolation. The flexibility and commitment of our staff team, and makers enabled us to meet the needs of our beneficiaries.

We utilise our team's extensive experience in community arts, to programme activities that meet people where they are - and in doing so provide the opportunity to work with highly skilled makers to those all ages and backgrounds, addressing their needs and aspirations and addressing societal issues.

In our experience, lack of purpose, meaningful activities and prospects can cause significant damage to the wellbeing of young people and in Leigh Park we see this resulting in poor health, early pregnancy, and unhealthy relationships. Our work has demonstrated the positive impact enhanced creative development can have on the lives of young people in the area and thus reinstating opportunities for young people to engage with craft was a priority.

*Reach Out*, a project for young people with additional educational needs, funded through Short Breaks with Hampshire County Council, continues to be a mainstay of our work. Approaching its tenth year, the programme has now developed to include digital arts, and staff and assistants continue to witness the transformational impact of long-term projects that enable attendees to revisit and practice their skills. This year one of the initial attendees returned as session tutor - his progression from attendee, to volunteer, to tutor reflects the progression possible within our work.

*Young Designers* provided opportunities for young people to experiment with papercraft, bookmaking and fused glass. For us, it provided a place to discuss the challenges young creatives face and to better understand the support, and opportunities they need going forward.

We have worked to reach those most vulnerable in our community with projects such workshops for unaccompanied young Asylum Seekers in partnership with Portsmouth City Council, and A Woman's Space, redesigned and delivered remotely offering activity for International Woman's Day and the Easter Holidays. We sought to develop commissioned outreach to meet the needs of makers and the people of Leigh Park. New partnerships include the Open Sight group of visually impaired individuals, Chaos Support - who support individuals with a learning disability and MOTIV8 a youth organisation active within Leigh Park. *Space to Make* - a free session for people to use the craft facilities at Making Space or bring in their own craft to work in the space and use free materials and tools was reinstated. Sessions have proved a springboard to deeper engagement with our work. An award for community projects from HIWCF (Moneybarn) made this possible.

### **Skills Development**

The new look programme of adult workshops for our autumn term provided the most exciting and diverse programme we have offered for a number of years. A total of 11 different classes or courses were available, covering 6 different disciplines which utilise our facilities and employing 9 different tutors.

The programme included weekend courses as an additional offering for those in full time work and education or traveling from further afield. Three 10-week daytime courses which have been consistently successful continued.

We continue to explore the potential for weekend and day courses as a source of income, and to diversify attendee groups. We began monitoring feedback in more detail, asking questions and reflecting on the importance of these sessions for us as an organisation. This learning has led us to increase diversity, and flexibility in the programme for the coming season.

### **Maker Progression**

A successful application to round two of the Arts Council's Culture Recovery Fund, enabled us to explore pilot a maker progression initiative for those considering launching a career in craft. Engaging a diverse

group of 20 participants, enrolled from all over the country, with vastly different disciplines and at different stages of development. This project exceeded our expectations, demonstrating a real need and will inform future programming for emerging and early career makers.

The Making Space team continues to support the resident makers, and associates in seeking project planning, funding applications, business development, marketing strategy and networking. Successes for our makers have been commercial, with new commissions and stockists and creative with many exhibiting for the first time, or in new galleries. It is a testament to their commitment and craftsmanship that businesses have sustained during such a trying time and encouraging to see that our maker network have provided one another with support, through resource and network sharing during this year.

This report was approved by the Council of Management on 20 October 2022 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'R. Walker', with a large, sweeping flourish at the end.

Richard Walker (Vice Chair)

20 October 2022

## ACKNOWLEDGEMENTS AND THANKS

The charity is dependent on the generosity and support of numerous individuals and organisations, without which the day to day running of Making Space for Crafts would not be possible. The Council of Management wish to acknowledge and thank the following for their support over the year:

Active Communities Network  
Arts Council England  
Artswork  
Hampshire & IOW Community Foundation  
Hampshire County Council  
Havant & East Hants MIND  
Havant Borough Council  
Garfield Weston Foundation  
Little Lives UK  
Trusthouse Charitable Foundation  
Individual donors  
Portsdown Arts Society  
Tesco Bags for Life  
The Richmond Fellowship  
Primary Schools (Barncroft, Front Lawn, Warren Park, Riders, Trosnant, Sharps Copse)  
Leigh Park Food Bank  
The Rowans Living Well Centre  
The You Trust  
Glenwood School  
Enable Ability  
Women's Aid  
Brendon Care Home  
Home Instead Havant  
The Roberts Centre  
Motiv8  
MHA Communities  
Portsmouth Abuse and Rape Crisis Service  
Positive Pathways  
Bedhampton Community Centre  
Two Saints  
The Right to Work  
Lawworks

Our tenants in 2021-22:

Agata Wojcieszekiewicz  
Francis Campbell  
Cabrine Roy  
Clarke Reynolds  
Richard Walker  
Kathryn Green  
Julian Butler

## Examination Statement

Independent Examiner's Report to the trustees of the Making Space for Crafts Ltd Registered Office and Principal Address 2 Bishopstoke Road Leigh Park Havant Hampshire PO9 5BN

I report on the accounts of the Company for the period from 1 April 2021 to 31 March 2022 which are set out in pages 6 to 13.

### Respective responsibilities of the Council of Management of Making Space for Crafts Ltd and Independent Examiner

The Council of Management (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Council consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified Practising Accountant of the Association of Accounting Technicians.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

### Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 386 of the Companies Act 2006 or
  - to prepare accounts which accord with these accounting records, comply with the accounting requirements of the Companies Act 2006;
  - which are consistent with the methods and principles of the statement of Recommended Practice: Accounting and Reporting by Charities;
 have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tim Light FMAAT  
 Licence Number 8057  
 Lightatouch  
 7 Hodder Close, Chandlers Ford, Hants SO53 4QD



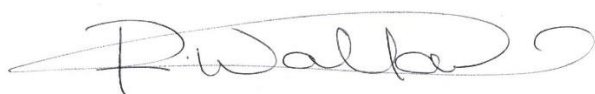
30 September 2022

**Statement of Financial Activities**  
**(Including summary income and expenditure account)**  
**for the year ended 31 March 2022**

	Notes	Unrestricted General Funds £	Unrestricted Project Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Incoming Resources</b>						
<b>From Generated Funds:</b>						
<i>Voluntary Income</i>						
Donations, gifts & legacies	2	315	-	-	315	539
Donated use of premises	2	28,000	-	-	28,000	28,000
Grants	3	96,007	-	14,426	110,433	102,184
<i>Activities for Generating Funds</i>						
<i>Investment Income</i>						
Interest Receivable	4	4	-	-	4	3
<b>From Charitable Activities:</b>						
Participation fees, studio rental & outreach	5	30,134	3,342	-	33,476	15,166
Other Income	6	3,653	-	-	3,653	249
<b>Total Incoming Resources</b>		<b>158,113</b>	<b>3,342</b>	<b>14,426</b>	<b>175,881</b>	<b>146,141</b>
<b>Resources Expended</b>						
<i>Costs of Generating Funds</i>	7	-	-	-	-	300
<i>Charitable Activities</i>						
Expenditure – Classes & Projects	8	14,227	1,808	6,655	22,690	18,113
Donated use of premises		28,000	-	-	28,000	28,000
Core Support Costs		111,622	-	5,395	117,017	73,031
<i>Governance Costs</i>	9	5,698	-	-	5,698	4,211
<b>Total Resources Expended</b>		<b>159,547</b>	<b>1,808</b>	<b>12,050</b>	<b>173,405</b>	<b>123,655</b>
Net Incoming or (Outgoing) Resources and Net Movement in Funds for the year		(1,434)	1,534	2,376	2,476	22,486
Transfers between funds		2,591	(2,591)	-	-	-
Fund balances brought forward from prior year		50,729	1,422	6,384	58,535	36,049
<b>Fund balances carried forward to year ahead</b>		<b>51,886</b>	<b>365</b>	<b>8,760</b>	<b>61,011</b>	<b>58,535</b>

**Balance Sheet as at 31 March 2022**  
Company Limited by Guarantee No: 8268201

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets (net book value)	11	2,867	4,073
		<b>2,867</b>	<b>4,073</b>
<b>Current assets</b>			
Debtors	12	7,002	3,742
Cash at bank and in hand		67,309	58,147
		<b>74,311</b>	<b>61,889</b>
<b>Current Liabilities</b>			
Amounts falling due within one year	13	(16,167)	(7,427)
<b>Net current assets</b>		<b>61,011</b>	<b>58,535</b>
<b>Liabilities</b>			
Amounts falling due after more than one year		-	-
<b>Total assets less liabilities</b>		<b>61,011</b>	<b>58,535</b>
<b>Net current assets</b>		<b>61,011</b>	<b>58,535</b>
<b>Funds:</b>			
<b>Unrestricted funds</b>			
General funds		51,886	50,729
Designated funds		-	-
Project funds		365	1,422
	14	<b>52,251</b>	<b>52,151</b>
<b>Restricted funds</b>	14	<b>8,760</b>	<b>6,384</b>
<b>Total funds</b>	<b>16</b>	<b>61,011</b>	<b>58,535</b>



Richard Walker (Vice Chair)  
20 October 2022

**Notes forming part of the financial statements for the year ended 31 March 2022**

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2015, the Financial Reporting Standard for Smaller Entities, and applicable accounting standards. The comparative amounts shown are for the year ended 31 March 2021.

(b) Company status

The charity is a company limited by guarantee. The members of the company are the Council of Management named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

(c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council of Management for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. No funds are currently designated.

Unrestricted project funds comprise income generated from specific projects which support those projects and any surplus at the end of the project is transferred to general funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(d) Income

All income is included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. No amounts are included in the financial statements for services donated by volunteers. The value of donated facilities and services has been estimated from the relevant fees that would be charged for their use.

(e) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Core support and governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

(f) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 are capitalised and included at cost (previously £500), including any incidental expenses of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated on a reducing balance charged at 15% per year with small residual balances written off when appropriate. New fixed assets from 2020-21 onwards are depreciated on a straight line basis at 20% per year.

(g) Operating leases

A notional charge to rental applicable to the operating lease is charged to the SOFA and the value shown as a donated facility in income

	2022 Unrestricted	2022 Unrestricted Project Fund	2022 Restricted	2022 TOTAL	2021 TOTAL
	£	£	£	£	£
<b>2. Donations, gifts and legacies</b>					
Individual	315	-	-	315	539
Donated use of premises	28,000	-	-	28,000	28,000
	<b>28,315</b>	<b>-</b>	<b>-</b>	<b>28,315</b>	<b>28,539</b>
<b>3. Grants:</b>					
Hampshire County Council	-	-	6,075	6,075	4,799
Havant Borough Council	5,376	-	-	5,376	5,973
Havant Borough Council (COVID Funding)	14,167	-	-	14,167	20,193
HMRC JRS Grant	101	-	-	101	7,987
Arts Council England	28,000	-	-	28,000	26,382
Garfield Weston Foundation	15,000	-	-	15,000	15,000
Trusthouse Charitable Foundation	20,000	-	-	20,000	20,000
Kickstart Apprentices	13,363	-	-	13,363	-
Hants IOW Community Foundation	-	-	6,427	6,427	-
Little Lives UK	-	-	1,424	1,424	-
Portsdown Arts Society	-	-	500	500	-
Hayling Lions Club	-	-	-	-	200
You Trust	-	-	-	-	120
IBM	-	-	-	-	600
Tesco Bags for Life	-	-	-	-	500
Artwork	-	-	-	-	200
Active Communities Network	-	-	-	-	230
	<b>96,007</b>	<b>-</b>	<b>14,426</b>	<b>110,433</b>	<b>102,184</b>
<b>4. Investment Income</b>					
Interest received	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>3</b>
<b>5. Charitable activities</b>					
Class participation income	11,930	-	-	11,930	1,729
Studio rental	18,204	-	-	18,204	12,415
Commissioned Outreach	-	2,040	-	2,040	-
Project outreach income	-	1,302	-	1,302	1,022
	<b>30,134</b>	<b>3,342</b>	<b>-</b>	<b>33,476</b>	<b>15,166</b>
<b>6. Other Income</b>					
Room & equipment hire	3,388	-	-	3,388	146
Consultancy	15	-	-	15	-
Sales of work	4	-	-	4	-
Sundry Income	246	-	-	246	103
	<b>3,653</b>	<b>-</b>	<b>-</b>	<b>3,653</b>	<b>249</b>
<b>TOTAL INCOMING RESOURCES</b>	<b>158,113</b>	<b>3,342</b>	<b>14,426</b>	<b>175,881</b>	<b>146,141</b>

	2022 Unrestricted	2022 Unrestricted Project Fund	2022 Restricted	2022 TOTAL	2021 TOTAL
	£	£	£	£	£
<b>7. Fundraising Costs</b>					
Consultant Fees	-	-	-	-	300
<b>Total Fundraising Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>
<b>8. Charitable Activities</b>					
<i>Direct Activity Costs</i>					
Participatory classes	8,568	-	-	8,568	1,759
Commissioned outreach	-	1,235	-	1,235	
Consulting costs	4	-	-	4	
Project costs	-	253	6,126	6,378	16,230
Stock project materials	(539)	320	219	-	-
Marketing & open studios	6,195	-	310	6,505	124
<b>Total Direct Activity Costs</b>	<b>14,227</b>	<b>1,808</b>	<b>6,655</b>	<b>22,690</b>	<b>18,113</b>
<i>Core Support Costs</i>					
Salaries	74,826	-	1,120	75,946	50,574
Employers National Ins	739	-	-	739	-
Employers pension costs	2,124	-	-	2,124	1,477
Statutory Maternity Pay Reclaimed	(3,394)	-		(3,394)	(2,663)
Freelance consultants	8,530	-	-	8,530	5,556
Other staff & volunteer costs	1,021	-	-	1,021	490
Premises costs incl. utilities	15,000	-	-	9,398	9,398
Equipment servicing & purchased	5,647	-	-	5,647	383
Office & IT costs	8,624	-	-	8,624	2,884
Insurance & legal costs	1,574	-	-	1,574	4,025
Contribution to core costs from projects (management & rooms)	(4,275)	-	4,275	-	-
Depreciation of tangible assets	694	-	-	694	837
Disposal of fixed assets	512	-	-	512	70
Donated use of premises	28,000	-	-	28,000	28,000
<b>Total Core Support Costs</b>	<b>139,622</b>	<b>-</b>	<b>5,395</b>	<b>145,017</b>	<b>101,031</b>
<b>9. Governance Costs</b>					
Independent Examination	525	-	-	525	400
Bookkeeping & accounts	4,570	-	-	4,570	3,250
Bank & card charges	512	-	-	512	498
General board expenses	91	-	-	91	63
<b>Total Governance Costs</b>	<b>5,698</b>	<b>-</b>	<b>-</b>	<b>5,698</b>	<b>4,211</b>
<b>TOTAL RESOURCES EXPENDED</b>	<b>159,547</b>	<b>1,808</b>	<b>12,050</b>	<b>173,405</b>	<b>123,655</b>

**10. Staff Costs**

No employees received employee benefits (excluding employer pension costs) of more than £60,000.

National Insurance costs are stated after deduction of £4,000 Employers Allowance.

The number of full-time equivalent employees at year end was 2.3 (2021: 2). The average monthly number of employees during the year was 5.2 (2021: 4.8). The charity has also benefitted from the contribution of unpaid general volunteers. The value of this is not recognised in the accounts.

**11. Council of Management remuneration**

One member of the Council of Management who is a craft professional received a total of £1,291 in fees for freelance professional services (2021 one received £30)

Out of pocket expenses reimbursed to Council of Management: Nil (2021: Nil)

**12. Tangible fixed assets**

	Fixtures, fittings & equipment £	Computer & IT Equipment £	Total £
<b>Cost</b>			
At 1 April 2021	18,875	2,000	20,875
Additions	-	-	-
Disposals	(2,614)	-	(2,614)
At 31 March 2022	<b>16,261</b>	<b>2,000</b>	<b>18,261</b>
<b>Depreciation</b>			
At 1 April 2021	16,402	400	16,802
Charge for period	294	400	694
Disposals	(2,102)	-	(2,102)
At 31 March 2022	<b>14,594</b>	<b>800</b>	<b>15,394</b>
<b>Net book value</b>			
At 31 March 2022	<b>1,667</b>	<b>1,200</b>	<b>2,867</b>
At 31 March 2020	<b>2,473</b>	<b>1,600</b>	<b>4,073</b>

Capital expenditure contracted for, but not provided in the financial statements, was £ nil.

**13. Debtors**

	2022 £	2021 £
Trade debtors	677	484
Other debtors	3,714	168
Prepayments & other accrued income	2,611	3,090
<b>Total</b>	<b>7,002</b>	<b>3,742</b>

**14. Current liabilities: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,984	629
Accruals	7,710	715
Deferred Income grants & fees	2,198	220
Class income credit from cancellations	1,621	3,493
Other creditors	2,654	2,370
<b>Total</b>	<b>16,167</b>	<b>7,427</b>

**15. Statement of funds**

<b>Unrestricted funds:</b>	<b>1 April 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>		<b>31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
<b>General funds</b>	<b>50,729</b>	<b>130,113</b>	<b>(137,472)</b>	<b>8,516</b>		<b>51,886</b>
<b>Unrestricted project funds:</b>	<b>1 April 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers to unrestrict ed income</b>	<b>Transfers between projects</b>	<b>31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Commissioned Outreach	-	2,040	(1,235)	(805)	-	-
A Woman's Space	562	270	-	(832)	-	-
Reach Out 2	484	-	(320)	(164)	-	-
Youth Forum	203	-	-	-	-	203
Textile Transformations	125	168	-	(293)	-	-
Reach Out 2.5	48	-	-	(48)	-	-
Reach Out 3	-	864	(253)	(449)	-	162
<b>Total unrestricted project funds</b>	<b>1,422</b>	<b>3,342</b>	<b>(1,808)</b>	<b>(2,592)</b>	<b>-</b>	<b>365</b>
<b>Restricted funds:</b>	<b>1 April 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Core Support Costs</b>	<b>Transfers between projects</b>	<b>31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
A Woman's Space	2,870	-	(886)	(1,984)	-	-
Youth Forum	1,034	-	(125)	-	-	909
Textile Transformations	980	-	(600)	(380)	-	-
Reach Out 2.5	1,500	-	(877)	(623)	-	-
Reach Out 3	-	6,075	(3,363)	(2,712)	-	-
Great Big Green Week	-	500	(275)	(225)	-	-
Money Barn	-	6,427	-	-	-	6,427
Little Lives	-	1,424	-	-	-	1,424
<b>Total restricted funds</b>	<b>6,384</b>	<b>14,426</b>	<b>(6,126)</b>	<b>(5,924)</b>	<b>-</b>	<b>8,760</b>

	<b>1 April 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>TOTAL FUNDS</b>	<b>58,535</b>	<b>147,881</b>	<b>(145,405)</b>	<b>61,011</b>

The General reserve represents the free funds of the charity which are not designated for particular purposes. Unrestricted project funds are income generated from specific projects which support those projects and any surplus at the end of the project transferred to general funds.

The Restricted funds support specific projects (Note 16) and associated core costs. Charges for core support costs can be made to projects for management, use of rooms and use of materials from those held in stock.

### **16. Description of Projects**

A Woman's Space - A project for women by women focussing on learning new skills, female empowerment and body positivity funded by HIWCF. Extended due to Covid-19.

Youth Forum - A project funded by The Portsdown Arts Society consisting of creative masterclasses, forum sessions, inspirational visits and Arts Award for 15-19 year olds. Extended due to Covid-19.

Textile Transformations - A joint project with Planet Aware focussing on minimising textile waste, creative sessions and events which teach techniques and share ideas.

Reach Out 2.5 – An extension to Reach Out 2 to include activities during Easter holidays providing high quality creative workshops for children and young people with additional needs.

Reach Out 3 – A further Short Breaks funded programme providing high quality creative workshops for children and young people with additional needs.

Great Big Green Week – Environmentally themed sculpture workshops in partnership with Artscape at Trosnant School.

Money Barn – Support for duty management to enable public events.

Little Lives – A summer programme of activities designed for families. Short creative sessions where families could work together on a creative outcome.

Commissioned Outreach – Engagement work for fees undertaken for Motiv8 and Leigh Park Community Centre

**17. Analysis of group net assets between funds**

Fund balances at 31 March 2022 are represented by:	General funds	Unrestricted Project funds	Restricted funds	Total funds	2021
	£	£	£	£	£
Tangible fixed assets	2,867	-	-	2,867	4,073
Current assets	64,825	581	8,905	74,311	61,889
Current liabilities	(15,806)	(216)	(145)	(16,167)	(7,427)
<b>Total net assets</b>	<b>51,886</b>	<b>365</b>	<b>8,760</b>	<b>61,011</b>	<b>58,535</b>

**Making Space For Crafts Ltd**

England & Wales - Charity number 1108387

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# Accounts

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# **MAKING SPACE FOR CRAFTS LTD**

## **Council of Management Annual Report and Financial Statements**

1 April 2020 to 31 March 2021

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**Name of Charity**

Making Space for Crafts Ltd (a company limited by guarantee)  
formerly The MOMC – Leigh Parks Crafts Initiative Trust Limited

**Registered Office and Principal Address**

2 Bishopstoke Road  
Leigh Park  
Havant  
Hampshire  
PO9 5BN

**Company Registered Number**

4482576 (England and Wales)

**Charity Registered Number**

1108387

**Council of Management**

Lesley Butterworth (Chair)  
Richard Walker  
Victoria Edwards  
Loucia Manopoulou  
Kate Spresser  
Samantha Dewar-English  
Tara Goddard

**Company Secretary**

Kenneth Parry

**Bankers**

NatWest Bank  
Old Bank Branch  
105 High Street  
Winchester  
Hampshire SO23 9AW

**Independent Examiner**

Tim Light FMAAT  
Lightatouch Internal Audit Services  
7 Hodder Close  
Chandlers Ford  
Hampshire SO53 4QD

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Council of Management (who are also directors of the Charity for the purposes of the Companies Act 2006) present their sixteenth annual report, for the 12 months ended 31 March 2021.

The company is a charitable company limited by guarantee, incorporated on 10 July 2002 and registered as a charity on 2 March 2005. On 12 October 2020 the company name was changed from The MOMC – Leigh Parks Crafts Initiative Trust Limited to Making Space for Crafts Ltd.

### **Purpose**

Making Space is a community-based craft organisation that creates opportunities for people to discover and develop design and making skills, increasing personal wellbeing through involvement in high-quality craft. The charity promotes excellence in contemporary craft, design and visual arts. As the lead craft organisation in Hampshire, Making Space initiates opportunities for new networks and partnership working to raise the profile of craft. This includes working with local arts organisations and contributing to regional and national developments around craft and community engagement.

From its purpose-built studios in Leigh Park, Making Space organises courses, masterclasses and projects through which children, young people and adults can learn from skilled and experienced makers. The building belongs to and is maintained by Hampshire County Council who provide the premises rent-free. It houses seven individual studio spaces that are leased to professional makers producing high quality work, as well as two fully equipped workshops that are available for hire, either as creative spaces or for business meetings.

### **Council of Management (Trustees)**

The Articles stipulate a minimum of 6 Council Members, who are both trustees and directors of the company, and no more than 12. Up to two Council Members may be appointed by a consultative Panel of Users of the charity's facilities. In practice there is always one of the studio tenants on the Council and regular tenants' meetings are held. Two members can be appointed by Hampshire County Council and Havant Borough Council as corporate Council Members. One third of Council Members retire by rotation annually, with a maximum duration of service being 10 years.

The Council of Management regularly holds open recruitment for trustee members and seeks to include a wide range of skills including skilled crafts people. Trustee induction is in place and further training on specific matters is provided. There are at least four Council of Management meetings a year. Council members also participate in small working groups on specific issues such as fundraising and staffing matters.

The following are current or served as trustees on the Council of Management in the year:

Lesley Butterworth (Chair)

Richard Walker

Victoria Edwards

Loucia Manopoulou

Catherine Hallett (Resigned May 2020)

Phillip Sanderson (Resigned Aug 2020)

Victoria Savage (Brown) (Retired Nov 2020)

Kate Spresser (Appointed May 2020)

Alison Rowsell (Appointed Jun 2020, Resigned Sep 2021)

Samantha Dewar-English (Appointed Nov 2020)

Tara Goddard (Appointed Apr 2021)

### **Staff**

The small staff team consists of Director, Administrator, Outreach Coordinator, Facilities Technician and a casual Duty Manager. In January 2019 the long-serving Director, Lynne Dick, left to seek new challenges and the Council of Management were unsuccessful in recruiting a replacement. Experienced arts manager, Liz

Weston, was contracted as freelance Interim Director to see the charity through the transition period. In August 2020, a new permanent, part-time Director, Faye Hughes, started work. Each member of staff was furloughed or partially furloughed at some point in the year, making use of the Government Job Retention Scheme funding.

### **Risk Management**

The Council of Management is developing a revised risk management strategy which will comprise a review of the principal risks and uncertainties relevant to the charity, the establishment of policies, systems and procedures to mitigate the risks identified and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Financial sustainability is the major financial risk for the charity. A key element of the management of financial risk is close attention to cash flows and projected outflows while seeking to secure grants and voluntary income.

The Council of Management identified the following actions for 2020-21 to reduce risk to the charity

- The appointment of a new permanent part-time Director
- Continue to identify and secure further unrestricted funding for 2021-22 and beyond
- Ensure that Making Space is able to continue its work, fulfilling the organisation's aims and objectives, delivering high quality craft-based creative experiences to the local and national community, developing skills and supporting the progression of makers and crafts people as defined in the Case for Support and the Strategy document produced by consultants Cause4
- To continue to monitor and adjust the work of Making Space accordingly within the context of the covid-19 pandemic.
- To change the registered name of the limited company and charity from The MOMC Leigh Park Crafts Initiative Trust Limited to a name better reflecting our long-term objectives.
- To move the organisation's bank account to another bank and start using on-line banking

### **Financial Review**

Total incoming resources for the year to 31 March 2021 amounted to £146,141, which was £18,299 more than in 2019-20 (14%). This rise was solely from an increase in grant income as all other income fell due to the impact of the Covid-19 pandemic. Unrestricted income to the General Fund amounted to £124,392 (2019-20 £98,242), while income from grants and donations to Restricted Funds totalled £21,749 (2019-20 £29,600).

Compared to the previous year (2019-20):

- Donations, Gifts and Legacies at £539 were £403 (296%) up. This was largely due to participants donating their fees from cancelled classes;
- Investment income at £3 was £13 (81%) down;
- Charitable activities (participation fees & studio rental) revenue at £15,166 was £17,591 (54%) down, reflecting the cancellation of activities and a 3-month rent holiday for tenants that was funded by Arts Council England;
- Unrestricted grants income increased by £48,170 (148%) to £80,635. Of this increase, £39,662 was emergency Covid funding from Havant Borough Council (£20,193), Arts Council England (£11,482) and HMRC's Job Retention Scheme (£7,987)

Total resources expended in the year were £95,655, which is £48,500 (34%) less than in 2019-20, reflecting the reduction in activity due to the pandemic. This includes £28,000 donated services and facilities. Unrestricted expenditure from the General Fund amounted to £68,765 (2019-20 £61,760), an increase of £7,005 (11%). This increase was due to staffing costs following the appointment of a new Director. There

were no Designated Funds. Expenditure from Restricted Funds totalled £26,890 including an agreed contribution to Core Support Costs of £10,774. Compared to the previous year (2019-20) direct activity costs at £18,113 were £23,339 (56%) down, reflecting the impact of the Covid-19 pandemic.

The remaining value of tangible assets was depreciated by £437 in line with the previous reducing balance policy. A new CCTV system was added and depreciated by £400 in line with the new straight-line policy. Several assets with a residual book value of under £10 were posted as disposals with a net loss £70. Charity's tangible assets consequently had a book value of £4,073 at 31 March 2021.

The overall effect of the year's trading has been to increase the Charity's overall Financial Assets from £36,049 to £58,535, a net increase of £22,486. Unrestricted General Funds have increased by £27,627 to £52,151. No Designated Funds are held. Restricted Funds have decreased by £5,141 to £6,384.

### **Reserves Policy**

It is the policy of the company that unrestricted funds which have not been designated for a specific use and are not held in tangible assets should be maintained at a level equivalent to between three- and six-month's expenditure. The Council of Management considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the company's current activities while consideration is given to ways in which additional funds may be raised. The level of free reserves at year end was £48,078, which equates to six months of current year core expenditure.

### **Principal Funding Sources**

The Council of Management are most grateful to all the organisations and individuals who have supported Making Space through the year. A list of most donors can be found on page 8 of this report.

Although the level of grant funding was distorted by Covid emergency funds, the charity also benefitted from new grants from Garfield Weston Foundation and Trusthouse Charitable Foundation, which more than took the place of previous local authority funding. In 2021-22, the charity has been awarded funding from the Cultural Recovery Fund which will strengthen its ability to support craft makers and earn income.

### **PUBLIC BENEFIT, OBJECTIVES AND ACTIVITIES**

The Council of Management are mindful of their obligation to comply with Charity Commission guidance on public benefit and have taken this into account while exercising their duties and activities with regard to the charity.

Making Space for Crafts Ltd's charitable objects are:

- (i) To promote, maintain, improve and advance the education of the public and in particular the disadvantaged public by the encouragement of the arts generally and in particular the visual arts of fine art, sculpture, crafts, 3D arts, drawing, digital arts, film making, video making and photography.
- (ii) The provision of facilities for recreation or other leisure time occupations, particularly facilities for the production and exhibition of the visual arts and crafts with the object of giving the widest possible access to the arts by all members of the public.

As detailed in our last annual report, In 2019/20 we ran 248 workshops sessions with adults, young people, children and families - a total of 4,055 individual attendances. Our aspirations for engagement for the 2020-21 financial year were ambitious, seeking to build upon this success.

Prior to the pandemic, in addition to our maker progression focus, we provided activities throughout the year for people on the lower socio-economic spectrum and vulnerable people who have health, wellbeing or other complex social/educational needs.

The pandemic and activity restrictions throughout the 2020-21 financial year forced Making Space, like other arts organisations, to close its doors, cancel workshops and classes, furlough staff and look for alternative ways to deliver creative activities. During 2020/21 we were able to engage with only 422 people in face-to-face workshops compared with the previous years.

Having been awarded funding for 2020/21 by the Arts Council (to develop our programme of community engagement), Hampshire & IOW Community Foundation (to work with women and girls) and Hampshire County Council to work with young people with learning difficulties, we had to radically change our plans. We made decisions based on the premise that we needed to work out ways to continue delivering our activities and serving our communities and benefitted from the fact that as a small organisation, we are remarkably agile, and able to meet the needs of our beneficiaries through flexible programme, working with our network of highly skilled makers to ensure we continued to deliver at the highest quality.

Having clarified the charity's ambitions to make a transformational difference to both the local community and the wider craft sector, we approached the challenges of the pandemic with these key programme areas, and their beneficiaries, in mind:

- **Community Engagement:** making a difference to the local community by using craft as a tool for inclusion and social change.
- **Skills Development:** inspiring and engaging children, young people and local adults in craft through meaningful education activities.
- **Maker Progression:** supporting the professional development of artists and makers through training and mentoring, facilitating resilient craft careers and supporting the craft industry on a wider scale.

We approached and made agreements with our funders, to utilise the resources they had provided to support the intended beneficiaries through an altered programme of activity.

We created new on-line demonstrations and ideas for craft activities linked to our major projects - this resulted in hits on our website increasing from 500+ to 5,000+ a month.  
(<https://makingspace.org/creative-activities-to-try-at-home/>)

We Identified the demand for craft activities to do at home. We shared 52 free craft activity demonstrations online – a mix of our own content, activities inspired by our projects and links to creative activities by others.

We launched "Let's Create" Craft Kits. We worked with local charities, schools and groups to distribute nearly 1,000 specially created craft-kits free to the local community. Recipients Included 350 children in receipt of free school meals while 600+ went to veterans, residents of care homes, job-seekers and women and children in the local refuge.

Responding to requests, we created bespoke kits for groups. The project has seen us make connections with 25 local organisations with a diverse range of services. Of these 18 are new partnerships, including those working with veterans, victims of domestic abuse, unemployed adults and young people with disabilities. The organisations and groups we have worked with are: 6 Leigh Park Primary Schools (Barncroft, Front Lawn, Warren Park, Riders, Trostant, Sharps Copse); Leigh Park Food Bank ; The Rowans Living Well Centre (veterans) ;Active Communities Network (teenage girls) ;The You Trust ; Glenwood School (for children unable to attend mainstream education); Enable Ability (young people with disabilities);Women's Aid; Brendon Care Home ; Home Instead Havant ; The Roberts Centre (vulnerable families); Motiv8 (at-risk teenagers); MHA Communities (older people); Portsmouth Abuse and Rape Crisis Service; Rotary Club; Positive Pathways, Bedhampton Community Centre ,Two Saints (homeless), The Right to Work and Planet Aware (environmental issues)

We were able to deliver our Community Engagement project, and Hampshire & IOW Community Foundation funded "Woman's Space" with the kits.

As many of the recipients worked on the kits with family members, carers and volunteers we know that

they were enjoyed by far more people than the number of kits distributed, in fact we engaged with more people through kits than we would have managed with live workshops. In addition, we provided kits for our own Young Designers and The Reach Out Project for young people with special educational needs. We were able to run successful 13 weekly on-line sessions for our Young Designers as well as 5 on-line workshops as part of the "Textile Transformations" project. Our "Reach-Out" programme workshops, working with young people with learning difficulties was able to run a scaled-down project in which participants made wooden boxes in which to store their art materials.

Skills Development with formal training and paid classes was severely impacted. We were able to run some classes under covid-safe conditions during the periods when we have come out of lockdowns with reduced numbers in each class. We provided 6 classes of 6 people a week for 5 weeks (a total of 30 classes and 180 attendances)

We supported our tenants and associate artists by giving advice on grant-applications, government support and developed an on-line shop on our website. Our Administration and Operations Manager gave advice and help with applications for funding. The single most effective way we were able to support our seven tenants was through successfully applying for a grant to Arts Council England which allowed us to waive their rents, giving the makers breathing space and relieving them of a major financial worry.

We made a successful application to round two of the Arts Council's Culture Recovery Fund, which enabled us to explore possibilities for future programming, run a pilot course, rebrand and relaunch our online space and create a flexible gallery space for the people of Leigh Park. This work took place in the 2021-22 financial year and will be reported next year.

This report was approved by the Council of Management on 11 November 2021 and signed on their behalf by:

A handwritten signature in black ink that reads "Lesley Butterworth". The signature is written in a cursive, flowing style.

Lesley Butterworth (Chair)

18 November 2021

## ACKNOWLEDGEMENTS AND THANKS

The charity is dependent on the generosity and support of numerous individuals and organisations, without which the day to day running of Making Space for Crafts would not be possible. The Council of Management wish to acknowledge and thank the following for their support over the year:

Active Communities Network  
Arts Council England  
Artswork  
Hampshire & IOW Community Foundation  
Hampshire County Council  
Havant & East Hants MIND  
Havant Borough Council  
Garfield Weston Foundation  
Trusthouse Charitable Foundation  
IBM  
Hayling Lions Club  
Individual donors  
Planet Aware  
Portsdown Arts Society  
Tesco Bags for Life  
The Richmond Fellowship  
Primary Schools (Barncroft, Front Lawn, Warren Park, Riders, Trostant, Sharps Copse)  
Leigh Park Food Bank  
The Rowans Living Well Centre  
The You Trust  
Glenwood School  
Enable Ability  
Women's Aid  
Brendon Care Home  
Home Instead Havant  
The Roberts Centre  
Motiv8  
MHA Communities  
Portsmouth Abuse and Rape Crisis Service  
Positive Pathways  
Bedhampton Community Centre  
Two Saints  
The Right to Work  
Lawworks

Our tenants in 2020-21:

Agata Wojcieszekiewicz  
Francis Campbell  
Cabrin Roy  
Emma Burfoot  
Richard Walker  
Kathryn Green  
Julian Butler

## Examination Statement

Independent Examiner's Report to the trustees of the Making Space for Crafts Ltd Registered Office and Principal Address 2 Bishopstoke Road Leigh Park Havant Hampshire PO9 5BN

I report on the accounts of the Company for the period from 1 April 2020 to 31 March 2021 which are set out in pages 6 to 13.

### Respective responsibilities of the Council of Management of Making Space for Crafts Ltd and Independent Examiner

The Council of Management (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Council consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified Practising Accountant of the Association of Accounting Technicians.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

### Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 386 of the Companies Act 2006 or
  - to prepare accounts which accord with these accounting records, comply with the accounting requirements of the Companies Act 2006;
  - which are consistent with the methods and principles of the statement of Recommended Practice: Accounting and Reporting by Charities;
 have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tim Light FMAAT  
 Licence Number 8057  
 Lightatouch  
 7 Hodder Close, Chandlers Ford, Hants SO53 4QD



9 September 2021

**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Incoming Resources</b>					
<b>From Generated Funds:</b>					
<i>Voluntary Income</i>					
Donations, gifts & legacies	2	339	200	539	136
Donated use of premises	2	28,000	-	28,000	28,000
Grants	3	80,635	21,549	102,184	62,065
<i>Activities for Generating Funds</i>					
<i>Investment Income</i>					
Interest Receivable	4	3	-	3	16
<b>From Charitable Activities:</b>					
Participation fees, studio rental & outreach	5	15,166	-	15,166	32,757
Other Income	6	249	-	249	4,868
<b>Total Incoming Resources</b>		<b>124,392</b>	<b>21,749</b>	<b>146,141</b>	<b>127,842</b>
<b>Resources Expended</b>					
<i>Costs of Generating Funds</i>	7	300	-	300	-
<i>Charitable Activities</i>					
Expenditure – Classes & Projects	8	1,997	16,116	18,113	41,452
Donated use of premises		28,000	-	28,000	28,000
Core Support Costs		62,257	10,774	73,031	69,682
Prior year adjustment		-	-	-	-
<i>Governance Costs</i>	9	4,211	-	4,211	5,021
<b>Total Resources Expended</b>		<b>96,765</b>	<b>26,890</b>	<b>123,655</b>	<b>144,155</b>
Net Incoming or (Outgoing) Resources and Net Movement in Funds for the year		27,627	(5,141)	22,486	(16,313)
Transfers between funds		-	-	-	-
Fund balances brought forward from prior year		24,524	11,525	36,049	52,362
<b>Fund balances carried forward to year ahead</b>		<b>52,151</b>	<b>6,384</b>	<b>58,535</b>	<b>36,049</b>

**Balance Sheet as at 31 March 2021**  
Company Limited by Guarantee No: 8268201

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets (net book value)	11	4,073	2,980
		<b>4,073</b>	<b>2,980</b>
<b>Current assets</b>			
Debtors	12	3,742	3,215
Cash at bank and in hand		58,147	54,188
		<b>61,889</b>	<b>57,403</b>
<b>Current Liabilities</b>			
Amounts falling due within one year	13	(7,427)	(24,334)
<b>Net current assets</b>		<b>58,535</b>	<b>33,069</b>
<b>Liabilities</b>			
Amounts falling due after more than one year		-	-
<b>Total assets less liabilities</b>		<b>58,535</b>	<b>36,049</b>
<b>Net current assets</b>		<b>58,535</b>	<b>36,049</b>
<b>Funds:</b>			
<b>Unrestricted funds</b>			
General funds		52,151	24,524
Designated funds		-	-
	14	<b>52,151</b>	<b>24,524</b>
<b>Restricted funds</b>	14	<b>6,384</b>	<b>11,525</b>
<b>Total funds</b>	16	<b>58,535</b>	<b>36,049</b>

Lesley G Butterworth

Lesley Butterworth (Chair)  
18 November 2021

**Notes forming part of the financial statements for the year ended 31 March 2021**

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2015, the Financial Reporting Standard for Smaller Entities, and applicable accounting standards. The comparative amounts shown are for the year ended 31 March 2020.

(b) Company status

The charity is a company limited by guarantee. The members of the company are the Council of Management named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

(c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council of Management for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. No funds are currently designated.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(d) Income

All income is included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. No amounts are included in the financial statements for services donated by volunteers. The value of donated facilities and services has been estimated from the relevant fees that would be charged for their use.

(e) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Core support and governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

(f) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 are capitalised and included at cost (previously £500), including any incidental expenses of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated on a reducing balance charged at 15% per year with small residual balances written off when appropriate. New fixed assets from 2020-21 are depreciated on a straight line basis at 20% per year.

(g) Operating leases

A notional charge to rental applicable to the operating lease is charged to the SOFA and the value shown as a donated facility in income

MAKING SPACE FOR CRAFTS LTD 2020-21 DRAFT

	2021 Unrestricted £	2021 Restricted £	2021 TOTAL £	2020 TOTAL £
<b>2. Donations, gifts and legacies</b>				
Individual	339	200	539	136
Donated use of premises	28,000	-	28,000	28,000
	<b>28,339</b>	<b>200</b>	<b>28,539</b>	<b>28,136</b>
<b>3. Grants:</b>				
Hampshire County Council	-	4,799	4,798	30,830
Havant Borough Council	26,166	-	26,166	7,465
HMRC JRS Grant	7,987	-	7,987	-
Arts Council England	11,482	14,900	26,382	9,738
Garfield Weston Foundation	15,000	-	15,000	-
Trusthouse Charitable Foundation	20,000	-	20,000	-
BBC Children in Need	-	-	-	3,338
Portsdown Arts Society	-	-	-	200
Hants IOW Community Foundation	-	-	-	8,994
Hayling Lions Club	-	200	200	-
You Trust	-	120	120	-
IBM	-	600	600	-
Tesco Bags for Life	-	500	500	-
Artwork	-	200	200	-
Active Communities Network	-	230	230	-
Planet Aware	-	-	-	1,500
	<b>80,635</b>	<b>21,549</b>	<b>102,184</b>	<b>62,065</b>
<b>4. Investment Income</b>				
Interest received	<b>3</b>	-	<b>3</b>	<b>16</b>
<b>5. Charitable activities</b>				
Class participation income	1,729	-	1,729	11,302
Studio rental	12,415	-	12,415	18,119
Project outreach income	1,022	-	1,022	3,336
	<b>15,166</b>	-	<b>15,166</b>	<b>32,757</b>
<b>6. Other Income</b>				
Room & equipment hire	146	-	146	2,075
Consultancy	-	-	-	2,525
Sales of work	-	-	-	76
Sundry Income	103	-	103	192
	<b>249</b>	-	<b>249</b>	<b>4,868</b>
<b>TOTAL INCOMING RESOURCES</b>	<b>124,392</b>	<b>21,749</b>	<b>146,141</b>	<b>127,842</b>

	2021 Unrestricted £	2021 Restricted £	2021 TOTAL £	2020 TOTAL £
<b>7. Fundraising Costs</b>				
Consultant Fees	300	-	300	-
<b>TOTAL FUNDRAISING COSTS</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>-</b>
<b>8. Charitable Activities</b>				
<i>Direct Activity Costs</i>				
Participatory classes	1,759	-	1,759	6,379
Project costs	214	16,016	16,230	33,426
Project materials from stock	-	-	-	-
Marketing & open studios	24	100	124	1,647
<b>TOTAL DIRECT ACTIVITY COSTS</b>	<b>1,997</b>	<b>16,116</b>	<b>18,113</b>	<b>41,452</b>
<i>Core Support Costs</i>				
Salaries	50,574		50,574	36,555
Employers National Insurance	-	-	-	-
Employers pension costs	1,477	-	1,477	1,043
Statutory Maternity Pay Reclaimed	(2,663)		(2,663)	-
Freelance Interim Director	5,556	-	5,556	15,352
Other staff & volunteer costs	490	-	490	1,052
Premises costs incl. utilities	9,398	-	9,398	9,509
Equipment servicing & purchased	383	-	383	1,013
Office & IT costs	2,884	-	2,884	3,126
Insurance & legal costs	4,025	-	4,025	1,501
Contribution to core costs from projects (management & rooms)	(10,774)	10,774	-	-
Depreciation of tangible assets	837	-	837	531
Disposal of fixed assets	70	-	70	-
Donated use of premises	28,000	-	28,000	28,000
<b>TOTAL CORE SUPPORT COSTS</b>	<b>90,257</b>	<b>10,774</b>	<b>101,031</b>	<b>97,682</b>
<b>9. Governance</b>				
Preparation of accounts & Independent Examination	700	-	700	845
Bookkeeping	2,950	-	2,950	3,280
Bank & card charges	498	-	498	840
General board expenses	63	-	63	57
<b>TOTAL GOVERNANCE</b>	<b>4,211</b>	<b>-</b>	<b>4,211</b>	<b>5,021</b>
<b>TOTAL RESOURCES EXPENDED</b>	<b>96,765</b>	<b>26,890</b>	<b>123,655</b>	<b>144,155</b>

#### 10. Staff Costs

No employees received employee benefits (excluding employer pension costs) of more than £60,000.

National Insurance costs are stated after deduction of £4,000 Employers Allowance.

The number of full-time equivalent employees was 2 (2020: 2.1). The average monthly number of employees during the year was 4.8 (2020: 4.4). The charity has also benefitted from the contribution of unpaid general volunteers. The value of this is not recognised in the accounts.

**11. Council of Management remuneration**

One member of the Council of Management who is a craft professional received a total of £30 in fees for freelance professional services (2020 four received £2,617)

Out of pocket expenses reimbursed to Council of Management: Nil (2020: Nil)

**12. Tangible fixed assets**

	Fixtures, fittings & equipment £	Computer & IT Equipment £	Total £
<b>Cost</b>			
At 1 April 2020	19,393	-	19,393
Additions	-	2,000	2,000
Disposals	(518)	-	(518)
	<u>18,875</u>	<u>2,000</u>	<u>20,875</u>
At 31 March 2021			
<b>Depreciation</b>			
At 1 April 2020	16,413	-	16,413
Charge for period	437	400	837
Disposals	(448)	-	(448)
	<u>16,402</u>	<u>400</u>	<u>16,802</u>
At 31 March 2020			
<b>Net book value</b>			
At 31 March 2021	<b>2,473</b>	<b>1,600</b>	<b>4,073</b>
At 31 March 2020	<b>2,980</b>	-	<b>2,980</b>

Capital expenditure contracted for, but not provided in the financial statements, was £ nil.

**13. Debtors**

	2021 £	2020 £
Trade debtors	484	2,693
Other debtors	168	102
Prepayments & other accrued income	3,090	420
<b>Total</b>	<u><b>3,742</b></u>	<u><b>3,215</b></u>

**14. Current liabilities: amounts falling due within one year**

	2021 £	2020 £
Trade creditors	629	1,586
Accruals	715	1,550
Deferred Income grants & fees	220	19,310
Class income credit from cancellations	3,493	1,134
Other creditors	2,370	754
<b>Total</b>	<u><b>7,427</b></u>	<u><b>24,334</b></u>

**15. Statement of funds**

**Unrestricted funds:**

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	24,524	96,392	(79,639)	10,874	52,151

Restricted funds:	At 1 April 2020	Income	Expenditure	Core Support Costs	Transfer	At 31 March 2021
	£	£	£	£	£	£
A Woman's Space	7,529	230	(3,639)	(250)	(1,000)	2,870
Reach Out 2	1,458	3,299	(3,991)	(766)	-	-
Youth Forum	1,458	-	(384)	(40)	-	1,034
Textile Transformations	1,080	-	(100)	-	-	980
Make / Connect	-	9,265	(509)	(8,756)	-	-
Craft Kits	-	7,455	(7,393)	(1,062)	1,000	-
Reach Out 2.5	-	1,500	-	-	-	1,500
<b>Total restricted funds</b>	<b>11,525</b>	<b>21,749</b>	<b>(16,016)</b>	<b>(10,874)</b>	<b>-</b>	<b>6,384</b>

**TOTAL FUNDS**                      **36,049**                      **118,141**                      **(95,655)**                      **-**                      **58,535**

The General reserve represents the free funds of the charity which are not designated for particular purposes.

The Restricted Funds support specific projects (Note 16) and associated core costs. Charges for core support costs can be made to projects for management, use of rooms and use of materials from those held in stock.

**16. Description of Projects**

A Woman's Space - A year-long project for women by women focussing on learning new skills, female empowerment and body positivity funded by HIWCF. Extended due to Covid-19, with agreed funds transferred to Craft Kits.

Reach Out 2 - An 18 month Short Breaks funded programme providing high quality creative workshops for children and young people with additional needs.

Youth Forum - A project funded by The Portsdown Arts Society consisting of creative masterclasses, forum sessions, inspirational visits and Arts Award for 15-19yr olds.

Textile Transformations - A joint project with Planet Aware focussing on minimising textile waste, creative sessions and events which teach techniques and share ideas.

Make / Connect – A project funded by Arts Council England which was intended to develop and extend Making Space’s impact on the local community of Leigh Park, increasing public awareness of its work and enhancing public profile. With the impact of the Covid-19 pandemic, the practical delivery of the project rapidly changed to Craft Kits.

Craft Kits – started initially with funding from Tesco Bags for Life, the project grew to become a very practical response to the isolation of the local community during lockdown and beyond. Funds from Make/Connect and A Woman’s Space were diverted, and additional donations and funding received. The kits provided all the materials and instructions to carry out a range of craft activities at home.

Reach Out 2.5 – An extension to Reach Out 2 to include activities during Easter holidays.

**17. Analysis of group net assets between funds**

<b>Fund balances at 31 March 2020 are represented by:</b>	<b>General funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	4,073	-	-	4,073	2,980
Current assets	55,038	-	6,852	61,889	57,403
Current liabilities	(6,960)	-	(467)	(7,427)	(24,334)
<b>Total net assets</b>	<b>52,151</b>	<b>-</b>	<b>6,384</b>	<b>58,535</b>	<b>36,049</b>