

VIVA ARTS AND COMMUNITY GROUP

England & Wales · Charity number 1126012

Details

Other names	VIVA
Status	Registered
Legal form	Charitable company
Company number	06448490
Registered	2008-09-23
Register	View on the Charity Commission register

Contact

Address	14 Churchgate Street Soham Ely Cambridgeshire CB7 5DS
Phone	01353722060
Email	info@viva-group.org.uk
Website	www.viva-group.org.uk

Activities

Objects: 1 TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG ADULTS IN THE ARTS OF THEATRE AND DRAMA AND IN SO DOING PROVIDE THEM WITH A THOROUGH TECHNICAL GROUNDING IN THE CRAFT AND ASSOCIATED PRACTICES OF THEATRE AND THE ART OF ACTING.2 TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.3 THE PROMOTION FOR THE BENEFIT OF THE PUBLIC OF URBAN OR RURAL REGENERATION IN AREAS OF SOCIAL AND ECONOMIC DEPRIVATION (AND IN PARTICULAR IN THE PARISH OF SOHAM) BY ALL OR ANY OF THE FOLLOWING MEANS:A THE ADVANCEMENT OF EDUCATION, TRAINING OR RETRAINING, PARTICULARLY AMONG UNEMPLOYED PEOPLE, AND PROVIDING UNEMPLOYED PEOPLE WITH WORK EXPERIENCE.B THE MAINTENANCE, IMPROVEMENT OR PROVISION OF PUBLIC AMENITIES.C THE PROVISION OF RECREATIONAL FACILITIES FOR THE PUBLIC AT LARGE OR THOSE WHO BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES, HAVE NEED OF SUCH FACILITIES.D SUCH OTHER MEANS AS MAY FROM TIME TO TIME BE DETERMINED SUBJECT TO THE PRIOR WRITTEN CONSENT OF THE CHARITY COMMISSIONERS FOR ENGLAND AND WALES.4 TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE EDUCATION BY THE ENCOURAGEMENT OF THE ARTS INCLUDING, WITHOUT ANY LIMITATION, THE ARTS OF DRAMA, MIME, DANCE, SINGING AND MUSIC..

Activities: To advance the education of children and young adults in the arts of theatre and drama. To provide or assist in the provision of facilities in the interests of social welfare for recreation and leisure use by young people, the aged, infirm or disabled or those suffering financial hardship, with the object of improving their conditions of lifeThe encouragement of the arts.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Disability, Arts/culture/heritage/science, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£481,303	£514,956	-	-
2023-12-31	£632,597	£387,127	£2,610,101	3
2022-12-31	£495,465	£566,319	-	-
2021-12-31	£913,074	£223,322	£2,435,485	3
2020-12-31	£932,001	£134,179	£1,745,733	1

Trustees

Name	Role	Appointed
DANIEL SCHUMANN MBE DL	Chair	
ANGELA BOCKING		2013-11-05
Anne Jeanette Bevan		2019-10-07
Elisabeth Helen Every		2021-07-20
Emma Clare Bovingdon		2025-05-19
Helen Marian Hayward		2019-10-07
Kirsten Martin		2013-11-05
Leigh Stephenson		2021-09-28
Lt Colonel James Frank Wood		2021-05-15
MICHAEL GEORGE HAWES FCCA		
RICHARD JOHN HOBBS		2019-10-07
Vivienne Robinson		2025-12-08

VIVA ARTS AND COMMUNITY GROUP

England & Wales - Charity number 1126012

Accounts

Charity registration number 1126012

Company registration number 06448490 (England and Wales)

Viva Arts & Community Group Limited

Viva!

Annual report and unaudited financial statements

For the year ended 31 December 2024

Viva Arts & Community Group Limited
Viva!
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms A J Bevan
Mrs A Bocking
Mrs E H Every
Mr M G Hawes
Mrs H M Hayward
Mr R J Hobbs
Ms K Martin
Mr D Schumann
Miss L Stephenson
Lt Colonel J F Wood
Mrs E C Bovingdon (Appointed 19 May 2025)

Charity number 1126012

Company number 06448490

Registered office 14 Churchgate Street
Soham
Ely
Cambs
CB7 5DS

Independent examiner Naomi Hedger BFP CTA FCA
Chater Allan LLP
7 Quay Court
Colliers Lane
Stow-cum-Quay
Cambridge
CB25 9AU

Viva Arts & Community Group Limited
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Viva Arts & Community Group Limited
Viva!
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the charity are:

To advance the education of children and young adults in the arts of theatre and drama and in so doing provide them with a thorough technical grounding in the craft and associated practices of theatre and the art of acting.

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

The promotion for the benefit of the public, urban or rural regeneration in areas of social and economic deprivation (and in particular in the parish of Soham) by all or any of the following means:

- a) the advancement of educations, training or re-training, particularly among unemployed people and providing unemployed people with work experience
- b) the maintenance, improvement or provision of public amenities
- c) the provision of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, financial hardship or social or economic circumstances had need of such facilities
- d) or such other means as may from time to time be determined subject to the prior written consent of the Charity Commissioners for England and Wales.

To promote, maintain, improve and advance education by the encouragement of the arts including, without any limitation, the arts of drama, mime, dance, singing and music.

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

Charitable activities

Viva provides quality training and performance opportunities, but also uses theatre and the arts, culture and heritage to help increase creativity; fuel the imagination; build confidence; widen perspectives; encourage new ways of communicating; combat social exclusion and loneliness; encourage a sense of community; encourage volunteering, improve health and wellbeing and inspire and motivate people to learn.

In an average year the charity works with around 300 young people, over 200 adults and over 300 volunteers. We do not charge high fees or ticket prices or insist on auditions. The ethos is that everyone is welcome and valued. Viva strives to be a totally inclusive organisation of the highest possible artistic quality, and we strive for excellence in all that we deliver. We receive no ongoing public subsidy and have always survived by keeping our overheads low and generating our own income via being dynamic and entrepreneurial, rather than relying on grants. The charity is well loved and valued by its community and is a grass roots organisation run by and for its community having grown from community need, however, also has a reputation that far exceeds our size or geographical area.

We strive to be fully relevant and inclusive and continue to run a variety of initiatives to ensure this is the case including our bursary fund which awards bursaries to anyone who cannot afford the full cost of taking part in our activities, meaning that finance is never a barrier to participating, and our Youth and Community Councils and our Agents for Change who specialise in Diversity and Mental Health.

Due to the cost-of-living crisis 2024 has been another very challenging year.

Viva Arts & Community Group Limited
Viva!
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

A summary of projects and activities would be: The Viva Theatre - In 2018 Viva purchased Spencer Mill in Soham. It was a derelict but historic Mill building. Viva raised the funds to redevelop this building to create a theatre/ community and arts centre for the district and provide a permanent home for Viva. 2022 saw the long-awaited opening of Spencer Mill (now called The Viva Theatre) and the successful completion of the capital project. During 2024 The Viva Theatre has offered a packed programme of touring shows, comedy, film and community events. The building has become a real community hub with many local organisations making use of the facilities. We have also expanded the building with 2 new extensions thanks to funding from the local authority and Cambridgeshire and Peterborough Combined Authority. We have also added an outside 'office pod' and purchased a unit on nearby Ashley Industrial Estate to store and create costumes, props and scenery.

Cinema and Gallery – Our new venue has a fully equipped cinema and a beautiful gallery space. We have successfully started showing National Theatre Live productions and various other films. We have also started relaxed and dementia screenings. Our Gallery hosted an exhibition from The Hayward Gallery Touring collection and several exhibitions featuring the work of local artists.

Viva Youth Theatre and Viva Community Theatre – We have managed to run 9 successful community productions during 2024. We took two of these productions to the world-famous Edinburgh Fringe Festival and one to Thorington Open Air Theatre. These projects have all been very successful and helped people to feel less isolated, feel creatively engaged again and boost morale.

Creative Apprenticeship Scheme – We have continued to run our Creative Apprenticeship Scheme, designed to provide professional and accredited pathways into the creative industries for young people who would not otherwise have access or 'a way in'.

Masterclass Project – we ran a very successful series of performing arts masterclasses led by top industry professionals.

Charity Shop (run via Viva Community Trading Ltd) – This continues to aim to provide core funding for the charity. It will take time to re-build trade, volunteers and stock levels and this process is still ongoing.

Saturday School and Holiday Workshops – Our open access Viva Theatre Saturday School for young people ages 5 – 16 years has continued to grow throughout 2024. The Saturday School is a key part of our youth engagement strategy for our new theatre. The Saturday School also offers young people the opportunity to gain accredited outcomes for their work via LAMDA, Duke of Edinburgh Awards and Arts Awards. We also run special subsidised performing arts holiday workshops throughout all the school holidays during 2024 attracting over 150 young people throughout the year.

We plan to further develop our training and skills offer in partnership West Suffolk College.

Awards Ceremony – Our annual awards ceremony was held again to recognise the achievements of everyone involved in this inclusive community Theatre Group. 250 members, Trustees, Presidents, Patrons, Dignitaries, Industry Celebrities and Supporters came together to celebrate for the first time since lockdown.

Solar Project – With the Energy Crisis hitting hard running costs have risen beyond expectation. We therefore raised the funds to install solar as a solution to our increasing energy costs.

SOFEET – Thanks to some funding from The Backstage Trust we were able to organise and hold a family arts and music festival attracting over 1000 people.

Sitting in Limbo – Thanks to funding from The Arts Council we were able to commission the stage adaption of BAFTA award winning film *Sitting in Limbo* and co-produce the world premiere of this with Watford Palace Theatre. This was to coincide with National Windrush Day. This was artistically, reputationally and financially very successful receiving a 4-star review in The Telegraph and significant national press attention.

Dementia Project – Viva successfully bid to the NHS Healthier Futures Fund on behalf of 11 East Cambridgeshire organisations to lead a consortium of third sector and public organisations providing projects for people with dementia and their carers across the district. We also successfully bid for funding from the Royal Masonic Charitable Foundation to run Dementia and Silver Screenings in our cinema each month.

The trustees continue to seek specialist advice on the VAT impact of changing the way that funds are available in relation to the use of the VAT cultural exemption.

Viva Arts & Community Group Limited
Viva!
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Fundraising activities

The Viva Charity Shop is a traditional charity shop run from the Viva Centre to raise core funds for the charity and its projects.

Our volunteer fundraising teams continue to carry out significant local fundraising via a variety of events and initiatives. This year we have successfully secured project funding from The Heritage Lottery Fund for our 2 year Village Colleges Project and we have a separate capital fundraising strategy in place to raise the funds needed for The Mill Project.

Financial review

Principal funding sources

Viva Community Trading Ltd
The Heritage Lottery Fund

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment.

Reserves policy

The trustees have set a reserves policy that requires the general fund to be maintained at a level that ensures the charity's core activities could continue for a period of approximately 6 months, during a period of unforeseen difficulty. This takes into account the risks associated with each income stream and expenditure being different from that budgeted, the planned activity level and the charity's commitments. To meet the aims of the charity, covering normal expenditure, including the maintenance and repair of the Viva Centre a reserve of £75,000 is preferred.

The Charity had a deficit from unrestricted reserves of £13,853 (2023 - £92,250 surplus)

The Statement of Financial Activities shows net incoming resources of £481,303 for the period and net outgoing resources of £514,679.

The total reserves at the year-end are £2,576,448. Free unrestricted reserves are £346,937.

Spencer Mill

Further, grants have been received to help with the restoration of Spencer Mill and this has again had the effect of increasing the charity's total income and expenditure significantly this year.

Structure, governance and management

Governing document

Viva Youth Theatre was registered as a charity (Charity Number 1088558) on 24 September 2001 under a Trust Deed. On 27 March 2007, it transferred all its funds into Viva Arts and Community Group (Charity Number 1118566) with a new trust deed that had a wider objects clause than the original trust.

Viva Arts and Community Group Limited was incorporated on 7 December 2007 and registered as a Charity on 23 September 2008. It took over all the assets of the former Charity and commenced operations on 1 February 2009.

Viva Arts & Community Group Limited
Viva!
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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

Ms A J Bevan	
Mrs A Bocking	
Mrs E H Every	
Mr M G Hawes	
Mrs H M Hayward	
Mr R J Hobbs	
Mr M J Judkins	(Resigned 18 May 2024)
Ms K Martin	
Mrs P A Nixon	(Resigned 19 November 2024)
Mr R F Purkiss	(Resigned 25 September 2024)
Mr D Schumann	
Mr J Schunmann	(Resigned 25 September 2024)
Miss L Stephenson	
Lt Colonel J F Wood	
Mrs E C Bovingdon	(Appointed 19 May 2025)

Recruitment and appointment of trustees

Trustees are selected to represent a range of expertise for the charity drawn from the community the charity operates within. There are trustees representing the town and district Councils, schools, local businesses, the arts, community development as well as trustees with skills in the financial, legal, personnel, charitable and artistic field, as well as parent/member representatives.

No formal training of trustees is given as generally they are already knowledgeable in their field.

Organisational structure

The board of trustees meets every quarter and are responsible for the strategic direction, financial management and policy of the charity. Day to day management of the youth theatre, all youth and arts and community projects is the responsibility of the Projects Coordinator under the direction of the performances, projects and marketing sub group of the board. Day to day management of the Viva Charity Shop and the Viva Centre is the responsibility of the current appointed Managers under the direction of the finance, human resources and trading sub group of the board. Line management for staff is provided by the Chair, D Schumann. These trustees ensure that the team continues to develop their skills and working practices in line with good practice and follow the policy documents agreed by the board.

The finances of the organisation are overseen by the board and subject to an external Independent Financial Review. Day to day management of the finances is the responsibility of the finance, human resources and trading sub group of the board.

The charity is heavily reliant on the work of many volunteers who cover much of the operation and management of the charity. We are constantly recruiting volunteers and provide a variety of training opportunities and support for our volunteers.

The charity also relies on a variety of donated goods, services, equipment, skills and facilities. We work with a range of individuals and partner organisations in order to achieve and maintain this and we are constantly reviewing ways to mitigate the loss of any of these donated items.

The trustees actively review, on a regular basis, the major risks which the charity faces and believe that maintaining the free reserves at the current levels combined with the annual independent financial review will provide sufficient resources in the event of adverse conditions. The trustees also regularly examine other operational and business risks which they face and confirm that they have established systems to mitigate the risks.

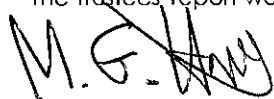
Viva Arts & Community Group Limited

Viva!

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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



Mr M G Hawes

Trustee

Date: 22 August 2025

Viva Arts & Community Group Limited
Viva!
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees, who are also the directors of Viva Arts & Community Group Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in operation.

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

Viva Arts & Community Group Limited
Viva!
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF Viva Arts & Community Group Limited

I report to the Trustees on my examination of the financial statements of Viva Arts & Community Group Limited (the) for the year ended 31 December 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

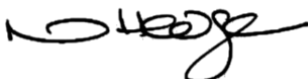
Independent examiner's statement

Since the 's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of [ENTER IN DATABASE cy1015], which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Naomi Hedger BFP CTA FCA (Independent Examiner)

Chater Allan LLP
7 Quay Court
Colliers Lane
Stow-cum-Quay
Cambridge
CB25 9AU

Dated: 22 August 2025

Viva Arts & Community Group Limited
Viva!
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	92,895	220,089	312,984	196,712	327,976	524,688
Charitable activities	4	130,942	10,000	140,942	85,508	-	85,508
Other trading activities	5	20,056	-	20,056	18,549	-	18,549
Investments	6	7,321	-	7,321	3,852	-	3,852
Total income		<u>251,214</u>	<u>230,089</u>	<u>481,303</u>	<u>304,621</u>	<u>327,976</u>	<u>632,597</u>
Expenditure on:							
Raising funds	7	266	-	266	-	-	-
Charitable activities	8	259,386	255,304	514,690	212,371	174,756	387,127
Total expenditure		<u>259,652</u>	<u>255,304</u>	<u>514,956</u>	<u>212,371</u>	<u>174,756</u>	<u>387,127</u>
Net income/(expenditure)		(8,438)	(25,215)	(33,653)	92,250	153,220	245,470
Transfers between funds		(5,415)	5,415	-	-	-	-
Net movement in funds	11	(13,853)	(19,800)	(33,653)	92,250	153,220	245,470
Reconciliation of funds:							
Fund balances at 1 January 2024		360,790	2,249,311	2,610,101	268,540	2,096,091	2,364,631
Fund balances at 31 December 2024		<u>346,937</u>	<u>2,229,511</u>	<u>2,576,448</u>	<u>360,790</u>	<u>2,249,311</u>	<u>2,610,101</u>

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

Viva Arts & Community Group Limited
Viva!
BALANCE SHEET
AS AT 31 DECEMBER 2024

		2024	2023
	Notes	£	£
Fixed assets			
Tangible assets	15	1,939,453	1,911,883
Investments	16	1	1
		<u>1,939,454</u>	<u>1,911,884</u>
Current assets			
Stocks	17	382	-
Debtors	18	107,273	21,589
Cash at bank and in hand		579,792	740,928
		<u>687,447</u>	<u>762,517</u>
Creditors: amounts falling due within one year	20	<u>(23,715)</u>	<u>(36,635)</u>
Net current assets		<u>663,732</u>	<u>725,882</u>
Total assets less current liabilities		<u>2,603,186</u>	<u>2,637,766</u>
Creditors: amounts falling due after more than one year	21	<u>(26,738)</u>	<u>(27,665)</u>
Net assets excluding pension liability		<u>2,576,448</u>	<u>2,610,101</u>
Net assets		<u><u>2,576,448</u></u>	<u><u>2,610,101</u></u>
The funds of the			
Restricted income funds	23	2,229,511	2,249,311
Unrestricted funds		346,937	360,790
		<u>2,576,448</u>	<u>2,610,101</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

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

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

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

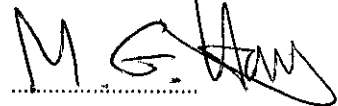
Viva Arts & Community Group Limited

Viva!

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2024

The financial statements were approved by the Trustees on 22 August 2025



Mr M G Hawes

Trustee

Company registration number 06448490 (England and Wales)

Viva Arts & Community Group Limited
Viva!
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Viva Arts & Community Group Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 Churchgate Street, Soham, Ely, Cambs, CB7 5DS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

Viva Arts & Community Group Limited
Viva!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	4% straight line
Plant and equipment - centre	25% straight line
Plant and machinery - trading	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the . Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

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

Viva Arts & Community Group Limited
Viva!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.11 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.12 Employee benefits

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

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

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Viva Arts & Community Group Limited
Viva!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	23,817	-	23,817	44,022	-	44,022
Grants	63,295	169,947	233,242	144,333	295,368	439,701
Membership fees	5,783	-	5,783	4,239	-	4,239
Theatre tax relief	-	50,142	50,142	4,118	32,608	36,726
	<u>92,895</u>	<u>220,089</u>	<u>312,984</u>	<u>196,712</u>	<u>327,976</u>	<u>524,688</u>
Grants receivable for core activities						
Other grants	-	-	-	144,333	295,368	439,701
Other	<u>63,295</u>	<u>169,947</u>	<u>233,242</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>63,295</u>	<u>169,947</u>	<u>233,242</u>	<u>144,333</u>	<u>295,368</u>	<u>439,701</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable Income						
Sale of goods	106,129	10,000	116,129	65,707	-	65,707
Charitable rental income	7,014	-	7,014	4,089	-	4,089
Other income	<u>17,799</u>	<u>-</u>	<u>17,799</u>	<u>15,712</u>	<u>-</u>	<u>15,712</u>
	<u>130,942</u>	<u>10,000</u>	<u>140,942</u>	<u>85,508</u>	<u>-</u>	<u>85,508</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	3,040	60
Shop income	5,863	3,465
Trading activity income: other	<u>11,153</u>	<u>15,024</u>
Other trading activities	<u>20,056</u>	<u>18,549</u>

Viva Arts & Community Group Limited
Viva!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	7,321	3,852

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	266	-

8 Expenditure on charitable activities

	Direct costs 2024 £	Direct costs 2023 £
Direct costs		
Productions and trips	41,333	79,359
Community projects	93,366	22,106
	134,699	101,465
Grant funding of activities (see note 9)	50,755	-
Share of support and governance costs (see note 10)		
Support	327,636	283,362
Governance	1,600	2,300
	514,690	387,127
Analysis by fund		
Unrestricted funds	259,386	212,371
Restricted funds	255,304	174,756
	514,690	387,127

Viva Arts & Community Group Limited
Viva!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

9 Grants payable

	Direct costs
	2024
	£
Grants to institutions (16 grants):	
LuvEly	5,000
Adams Heritage	4,235
Voluntary Community Action East Cambs	3,158
All in Sound Making Music	5,840
Pos Ability	6,562
CCC Dementia Cafe Ely Library	4,684
Silver Screenings	5,789
Walking in our shoes	4,700
Larkfield Resource Centre	3,000
CCC Community Makers	1,081
Ely Primary Care Networks	6,000
Other	706
	<u>50,755</u>

10 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	56,642	47,032
Depreciation	127,558	118,275
Fundraising costs	-	12
Productions and trips	37,558	7,666
Other resources expended	105,128	109,738
Staff training	749	638
Governance costs	1,600	2,300
	<u>329,236</u>	<u>285,661</u>
Analysed between:		
Direct costs	<u>329,236</u>	<u>285,662</u>

11 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	90,748	118,308
Loss on disposal of tangible fixed assets	51	-
	<u>90,799</u>	<u>118,308</u>

Viva Arts & Community Group Limited
Viva!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

13 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	3	3
	<u>3</u>	<u>3</u>
Employment costs	2024	2023
	£	£
Wages and salaries	55,349	46,549
Social security costs	318	-
Other pension costs	975	483
	<u>56,642</u>	<u>47,032</u>

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

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

Viva Arts & Community Group Limited
Viva!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

15 Tangible fixed assets

	Freehold land and buildings	Plant and equipment - centre	Plant and machinery - trading	Total
	£	£	£	£
Cost				
At 1 January 2024	2,028,985	185,161	1,020	2,215,166
Additions	154,198	1,926	-	156,124
Disposals	-	(11,087)	-	(11,087)
At 31 December 2024	2,183,183	176,000	1,020	2,360,203
Depreciation and impairment				
At 1 January 2024	168,793	170,227	1,020	340,040
Depreciation charged in the year	84,670	6,078	-	90,748
Eliminated in respect of disposals	-	(10,038)	-	(10,038)
At 31 December 2024	253,463	166,267	1,020	420,750
Carrying amount				
At 31 December 2024	1,929,720	9,733	-	1,939,453
At 31 December 2023	1,860,191	51,692	-	1,911,883

16 Fixed asset investments

	Other investments £
Cost or valuation	
At 1 January 2024 & 31 December 2024	1
Carrying amount	
At 31 December 2024	1
At 31 December 2023	1

	Notes	2024 £	2023 £
Other investments comprise:			
Investments in subsidiaries	26	1	1

17 Stocks

	2024 £	2023 £
Stock	382	-

Viva Arts & Community Group Limited
Viva!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

18 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	1,761	1,622
Amounts owed by subsidiary undertakings	-	1,808
Other debtors	92,832	10,023
Prepayments and accrued income	12,680	8,136
	<u>107,273</u>	<u>21,589</u>

19 Loans and overdrafts

	2024	2023
	£	£
Bank loans	<u>28,869</u>	<u>29,797</u>
Payable within one year	2,131	2,132
Payable after one year	<u>26,738</u>	<u>27,665</u>

20 Creditors: amounts falling due within one year

	2024	2023
	£	£
	Notes	
Bank loans	19	2,131
Other taxation and social security		388
Trade creditors		3,669
Other creditors		12,718
Accruals and deferred income		4,809
		<u>23,715</u>
		<u>36,635</u>

21 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
	Notes	
Bank loans	19	26,738
		<u>27,665</u>

22 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>975</u>	<u>483</u>

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

Viva Arts & Community Group Limited
Viva!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

23 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
Mill Project - Fixed Asset Fund	1,724,237	-	(84,670)	290,152	1,929,719
Mill Project CCC Grant	174,805	-	-	-	174,805
Fixed Asset Fund - Equipment	45,470	-	(38,974)	-	6,496
Mill Project	7,814	136,591	(51,988)	(251,314)	(158,897)
Projector & EPOS	3,126	-	(570)	-	2,556
Arts Council England	18,978	12,998	(29,053)	(2,923)	-
Combined Authority Grant	160,000	-	-	-	160,000
ECDC	114,881	-	-	-	114,881
Healthier futures	-	50,000	(50,049)	-	(49)
Solar panels	-	30,500	-	(30,500)	-
	<u>2,249,311</u>	<u>230,089</u>	<u>(255,304)</u>	<u>5,415</u>	<u>2,229,511</u>

Previous year:	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
	-	-	(721)	-	(721)
Mill Project - Fixed Asset Fund	1,795,730	-	(71,493)	-	1,724,237
Mill Project CCC Grant	174,805	-	-	-	174,805
Spencer's Drove	-	-	(12,000)	12,000	-
Fixed Asset Fund - Equipment	84,443	-	(38,973)	-	45,470
Mill Project	37,223	32,617	(49,305)	(12,000)	8,535
Projector & EPOS	3,890	-	(764)	-	3,126
Arts Council England	-	20,478	(1,500)	-	18,978
Combined Authority Grant	-	160,000	-	-	160,000
ECDC	-	114,881	-	-	114,881
	<u>2,096,091</u>	<u>327,976</u>	<u>(174,756)</u>	<u>-</u>	<u>2,249,311</u>

Viva Arts & Community Group Limited
Viva!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

23 Restricted funds

(Continued)

Edinburgh Bursary Fund

This is a discretionary fund to be used to support students taking part in the Edinburgh trip.

Building Fund

This was a grant received from Soham Town Council and has been used towards the upkeep of the building and to fund the repairs to the roof last year.

Fixed Asset Reserve Fund

This reflects the original purchase cost of the building and the cost of refurbishment covered by capital grants received less written off depreciation to date.

CLT Project

A project to provide funding to set up a community land trust.

Nellie Tuk Tuk

Nellie is a Tuk Tuk vehicle run by volunteers to provide transport for older people in and around Soham.

Mill Project (and associated funds)

The purchase (February 2018) and renovation of Spencer's Mill, Soham to transform it into a community arts centre.

Projector & EPOS

The purchase of a projector system for the theatre and EPOS system to help run the theatre and bar.

Arts Council England

To help fund various productions as agreed with the Arts Council.

Combined Authority Grant

For the continued development of Spencer's Mill and surrounding areas.

ECDC Grant

For the continued development of Spencer's Mill and surrounding areas.

24 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	360,790	251,214	(259,652)	(5,415)	346,937
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	268,540	304,621	(212,371)	-	360,790
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

25 Related party transactions

Viva Arts & Community Group Limited
Viva!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

25 Related party transactions

(Continued)

Transactions with related parties

During the year the entered into the following transactions with related parties:

MHH Partnership Ltd, a business controlled by the trustee Mr M G Hawes, provides accounting services to the Charity, amounting to £8,875 (2023 - £7,373). This was provided on commercial terms.

Mr D Schumann received £5,000 (2023 - £nil) for professional services provided with relation to the Backstage Trust and £4,000 producer fee in relation to an Arts Council England production.

Faraway Productions Limited, a business of which Mr D Schumann is a director and shareholder, received a £60,000 investment from Viva Arts and Community Group. This will be returned to the charity in Summer 2025.

26 Subsidiaries

These financial statements are separate financial statements for Viva Community Trading Limited.

Details of the 's subsidiaries at 31 December 2024 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Viva Community Trading Limited	UK	Trading	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Viva Community Trading Limited	8,425	8,014

VIVA ARTS AND COMMUNITY GROUP

England & Wales - Charity number 1126012

Accounts

Charity registration number 1126012

Company registration number 06448490 (England and Wales)

Viva Arts & Community Group Limited

Viva!

Annual report and unaudited financial statements

For the year ended 31 December 2023

VIVA ARTS & COMMUNITY GROUP LIMITED

VIVA!

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms A J Bevan
Mrs A Bocking
Mrs E H Every
Mr M G Hawes
Mrs H M Hayward
Mr R J Hobbs
Mr P E Leonard
Ms K Martin
Mrs P A Nixon
Mr D Schumann
Miss L Stephenson
Lt Colonel J F Wood

Charity number

1126012

Company number

06448490

Registered office

14 Churchgate Street
Soham
Ely
Cams
CB7 5DS

Independent examiner

Naomi Hedger BFP CTA FCA
Chater Allan LLP
7 Quay Court
Colliers Lane
Stow-cum-Quy
Cambridge
CB25 9AU

VIVA ARTS & COMMUNITY GROUP LIMITED

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VIVA ARTS & COMMUNITY GROUP LIMITED

VIVA!

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the charity are:

To advance the education of children and young adults in the arts of theatre and drama and in so doing provide them with a thorough technical grounding in the craft and associated practices of theatre and the art of acting.

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

The promotion for the benefit of the public, urban or rural regeneration in areas of social and economic deprivation (and in particular in the parish of Soham) by all or any of the following means:

- a) the advancement of educations, training or re-training, particularly among unemployed people and providing unemployed people with work experience
- b) the maintenance, improvement or provision of public amenities
- c) the provision of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, financial hardship or social or economic circumstances had need of such facilities
- d) or such other means as may from time to time be determined subject to the prior written consent of the Charity Commissioners for England and Wales.

To promote, maintain, improve and advance education by the encouragement of the arts including, without any limitation, the arts of drama, mime, dance, singing and music.

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

Charitable activities

Viva provides quality training and performance opportunities, but also uses theatre and the arts, culture and heritage to help increase creativity; fuel the imagination; build confidence; widen perspectives; encourage new ways of communicating; combat social exclusion and loneliness; encourage a sense of community; encourage volunteering, improve health and wellbeing and inspire and motivate people to learn.

In an average year the charity works with around 300 young people, over 200 adults and over 300 volunteers. We do not charge high fees or ticket prices or insist on auditions. The ethos is that everyone is welcome and valued. Viva strives to be a totally inclusive organisation of the highest possible artistic quality, and we strive for excellence in all that we deliver. We receive no ongoing public subsidy and have always survived by keeping our overheads low and generating our own income via being dynamic and entrepreneurial, rather than relying on grants. An example of this is our hugely successful charity shop. The shop provides the core funding each year that Viva needs to run. The charity is massively well loved and valued by its community and is a grass roots organisation run by and for its community having grown from community need, however, also has a reputation that far exceeds our size or geographical area.

We strive to be fully relevant and inclusive and continue to run a variety of initiatives to ensure this is the case including our bursary fund which awards bursaries to anyone who cannot afford the full cost of taking part in our activities, meaning that finance is never a barrier to participating, our Youth Council and our Agents for Change who specialise in Diversity and Mental Health.

Due to the energy crisis 2023 has been another very challenging year. Especially given we are still recovering from the effects of COVID-19.

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

A summary of projects and activities would be:

Spencer Mill Project/The Viva Theatre - In 2018 Viva purchased Spencer Mill in Soham. It was a derelict but historic Mill building. Viva raised the funds to redevelop this building to create a theatre/ community and arts centre for the district and provide a permanent home for Viva. 2022 saw the long-awaited opening of Spencer Mill (now called The Viva Theatre) and the successful completion of the capital project. During 2023 The Viva Theatre has offered a packed programme of touring shows, comedy, film and community events. The building has become a real community hub with many local organisations making use of the facilities. We have also expanded the building with 2 new extensions thanks to funding from the local authority and Cambridgeshire and Peterborough Combined Authority.

Cinema and Gallery – Our new venue has a fully equipped cinema and a beautiful gallery space. We have successfully started showing National Theatre Live productions and various other films. We have also started relaxed and dementia screenings. Our Gallery hosted an exhibition from The Hayward Gallery Touring collection and several exhibitions featuring the work of local artists.

Viva Youth Theatre and Viva Community Theatre – We have managed to run 6 successful community productions during 2023. We also took one production to the brand new Thorington Open Air Theatre. These projects have all been very successful and helped people to feel less isolated, feel creatively engaged again and boost morale.

Creative Apprenticeship Scheme – We have continued to run our Creative Apprenticeship Scheme, designed to provide professional and accredited pathways into the creative industries for young people who would not otherwise have access or 'a way in'.

Masterclass, Community Choir and Dance Project – we ran a very successful series of performing arts masterclasses led by top industry professionals and a community singing/choir project concentrating on singing for fun and wellbeing and a dance project for young people concentrating on the positive effects of dance on mental and physical health.

Charity Shop – This continues to provide core funding for the charity. It will take time to re-build trade, volunteers and stock levels, but we are confident that we will have a thriving charity shop once again, which is able to contribute vital funds to our charity via its income.

Saturday School and Holiday Workshops – Our open access Viva Theatre Saturday School for young people ages 5 – 16 years has continued to grow throughout 2023. The Saturday School is a key part of our youth engagement strategy for our new theatre. The Saturday School also offers young people the opportunity to gain accredited outcomes for their work via LAMDA, Duke of Edinburgh Awards and Arts Awards. We also run special subsidised performing arts holiday workshops throughout all of the school holidays during 2023 attracting over 150 young people throughout the year.

We plan to further develop our training and skills offer in partnership West Suffolk College and The WEA.

Official Opening and Awards Ceremony – Viva Arts and Community Group, Soham, are thrilled to announce that the new Viva Theatre (the permanent home to Viva Arts and its activities) had its official opening on 12th April 2023. Viva was honoured to have the venue officially opened by HRH The Duke of Edinburgh KG GCVO at a lunch time ceremony attended by 150 guests including funders, trustees, supporters, and Viva members who presented a 20 min show to a delighted audience. Also 2023 saw the re-introduction of our annual awards ceremony to recognise the achievements of everyone involved in this inclusive community Theatre Group. 250 members, Trustees, Presidents, Patrons, Dignitaries, Industry Celebrities and Supporters came together to celebrate for the first time since lockdown.

With the Energy Crisis hitting hard, the year ahead looks equally as challenging so Viva will need to continue to seek help and continue reviewing the flexibility of funds available for all our charitable activities in general. We also plan to investigate solar as a solution to our increasing energy costs. The trustees continue to seek specialist advice on the VAT impact of changing the way that funds are available in relation to the use of the VAT cultural exemption.

Fundraising activities

The Viva Charity Shop is a traditional charity shop run from the Viva Centre to raise core funds for the charity and its projects.

Our volunteer fundraising teams continue to carry out significant local fundraising via a variety events and initiatives. This year we have successfully secured project funding from The Heritage Lottery Fund for our 2 year Village Colleges Project and we have a separate capital fundraising strategy in place to raise the funds needed for The Mill Project.

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

Principal funding sources

Viva Community Trading Ltd
The Heritage Lottery Fund

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment.

Reserves policy

The trustees have set a reserves policy that requires the general fund to be maintained at a level that ensures the charity's core activities could continue for a period of approximately 6 months, during a period of unforeseen difficulty. This takes into account the risks associated with each income stream and expenditure being different from that budgeted, the planned activity level and the charity's commitments. To meet the aims of the charity, covering normal expenditure, including the maintenance and repair of the Viva Centre a reserve of £75,000 is preferred.

The Charity had a surplus from unrestricted reserves of £92,250 (2022 £65,264)

The Statement of Financial Activities shows net incoming resources of £632,597 for the period and net outgoing resources of £387,127.

The total reserves at the year-end are £2,610,101. Free unrestricted reserves are £360,790.

Spencer Mill

Further, grants have been received to help with the restoration of Spencer Mill and this has again had the effect of increasing the charity's total income and expenditure significantly this year.

Structure, governance and management

Governing document

Viva Youth Theatre was registered as a charity (Charity Number 1088558) on 24 September 2001 under a Trust Deed. On 27 March 2007, it transferred all its funds into Viva Arts and Community Group (Charity Number 1118566) with a new trust deed that had a wider objects clause than the original trust.

Viva Arts and Community Group Limited was incorporated on 7 December 2007 and registered as a Charity on 23 September 2008. It took over all the assets of the former Charity and commenced operations on 1 February 2009.

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

Ms A J Bevan

Mrs A Bocking

Mrs E H Every

Mr M G Hawes

Mrs H M Hayward

Mr R J Hobbs

Mr M J Judkins

(Resigned 18 May 2024)

Mr P E Leonard

Ms K Martin

Mrs P A Nixon

Mr R F Purkiss

Mr D Schumann

Mr J Schunmann

Miss L Stephenson

Lt Colonel J F Wood

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Recruitment and appointment of trustees

Recruitment and appointment of new trustees

Trustees are selected to represent a range of expertise for the charity drawn from the community the charity operates within. There are trustees representing the town and district Councils, schools, local businesses, the arts, community development as well as trustees with skills in the financial, legal, personnel, charitable and artistic field, as well as parent/member representatives.

No formal training of trustees is given as generally they are already knowledgeable in their field.

Organisational structure

The board of trustees meets every quarter and are responsible for the strategic direction, financial management and policy of the charity. Day to day management of the youth theatre, all youth and arts and community projects is the responsibility of the Projects Coordinator under the direction of the performances, projects and marketing sub group of the board. Day to day management of the Viva Charity Shop and the Viva Centre is the responsibility of the current appointed Managers under the direction of the finance, human resources and trading sub group of the board. Line management for staff is provided by the Chair, D Schumann. These trustees ensure that the team continues to develop their skills and working practices in line with good practice and follow the policy documents agreed by the board.

The finances of the organisation are overseen by the board and subject to an external Independent Financial Review. Day to day management of the finances is the responsibility of the finance, human resources and trading sub group of the board.

The charity is heavily reliant on the work of many volunteers who cover much of the operation and management of the charity. We are constantly recruiting volunteers and provide a variety of training opportunities and support for our volunteers.

The charity also relies on a variety of donated goods, services, equipment, skills and facilities. We work with a range of individuals and partner organisations in order to achieve and maintain this and we are constantly reviewing ways to mitigate the loss of any of these donated items.

The trustees actively review, on a regular basis, the major risks which the charity faces and believe that maintaining the free reserves at the current levels combined with the annual independent financial review will provide sufficient resources in the event of adverse conditions. The trustees also regularly examine other operational and business risks which they face and confirm that they have established systems to mitigate the risks.

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

Mr M G Hawes

Trustee

25 September 2024

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees, who are also the directors of Viva Arts & Community Group Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

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

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

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF VIVA ARTS & COMMUNITY GROUP LIMITED

I report to the Trustees on my examination of the financial statements of Viva Arts & Community Group Limited (the) for the year ended 31 December 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the 's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of [ENTER IN DATABASE cy1015], which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Naomi Hedger BFP CTA FCA (Independent Examiner)

Chater Allan LLP
7 Quay Court
Colliers Lane
Stow-cum-Quay
Cambridge
CB25 9AU

Dated: 26 September 2024

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income and endowments from:							
Donations and legacies	3	196,712	327,976	524,688	82,975	205,183	288,158
Charitable activities	4	85,508	-	85,508	111,582	-	111,582
Other trading activities	5	18,549	-	18,549	18,014	-	18,014
Investments	6	3,852	-	3,852	187	-	187
Other income	7	-	-	-	77,524	-	77,524
Total income		<u>304,621</u>	<u>327,976</u>	<u>632,597</u>	<u>290,282</u>	<u>205,183</u>	<u>495,465</u>
Expenditure on:							
Charitable activities	8	212,371	174,756	387,127	225,018	335,625	560,643
Other expenditure	13	-	-	-	-	5,676	5,676
Total expenditure		<u>212,371</u>	<u>174,756</u>	<u>387,127</u>	<u>225,018</u>	<u>341,301</u>	<u>566,319</u>
Net income/(expenditure)		92,250	153,220	245,470	65,264	(136,118)	(70,854)
Transfers between funds		-	-	-	44,258	(44,258)	-
Net movement in funds	10	92,250	153,220	245,470	109,522	(180,376)	(70,854)
Reconciliation of funds:							
Fund balances at 1 January 2023		268,540	2,096,091	2,364,631	159,018	2,276,467	2,435,485
Fund balances at 31 December 2023		<u>360,790</u>	<u>2,249,311</u>	<u>2,610,101</u>	<u>268,540</u>	<u>2,096,091</u>	<u>2,364,631</u>

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

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
BALANCE SHEET
AS AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	15		1,911,883		1,885,227
Investments	16		1		1
			<u>1,911,884</u>		<u>1,885,228</u>
Current assets					
Debtors	17	21,589		31,789	
Cash at bank and in hand		740,928		505,176	
		<u>762,517</u>		<u>536,965</u>	
Creditors: amounts falling due within one year	19	(36,635)		(30,417)	
		<u></u>		<u></u>	
Net current assets			725,882		506,548
Total assets less current liabilities			2,637,766		2,391,776
Creditors: amounts falling due after more than one year	20	(27,665)		(27,145)	
		<u></u>		<u></u>	
Net assets excluding pension liability			2,610,101		2,364,631
Net assets			<u>2,610,101</u>		<u>2,364,631</u>
The funds of the					
Restricted income funds	22	2,249,311		2,096,091	
Unrestricted funds		360,790		268,540	
		<u>2,610,101</u>		<u>2,364,631</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

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

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

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

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2023

The financial statements were approved by the Trustees on 25 September 2024

Mr M G Hawes
Trustee

Company registration number 06448490 (England and Wales)

VIVA ARTS & COMMUNITY GROUP LIMITED

VIVA!

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Viva Arts & Community Group Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 Churchgate Street, Soham, Ely, Cambs, CB7 5DS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	4% straight line
Plant and equipment - centre	25% straight line
Plant and machinery - trading	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the . Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	44,022	-	44,022	68,878	-	68,878
Grants	144,333	295,368	439,701	8,786	205,183	213,969
Membership fees	4,239	-	4,239	5,311	-	5,311
Theatre tax relief	4,118	32,608	36,726	-	-	-
	<u>196,712</u>	<u>327,976</u>	<u>524,688</u>	<u>82,975</u>	<u>205,183</u>	<u>288,158</u>
Grants receivable for core activities						
Other grants	<u>144,333</u>	<u>295,368</u>	<u>439,701</u>	<u>8,786</u>	<u>205,183</u>	<u>213,969</u>
	<u>144,333</u>	<u>295,368</u>	<u>439,701</u>	<u>8,786</u>	<u>205,183</u>	<u>213,969</u>

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Charitable Income		
Sale of goods	65,707	97,677
Charitable rental income	4,089	3,040
Other income	15,712	10,865
	<u>85,508</u>	<u>111,582</u>

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	60	4,439
Shop income	3,465	2,367
Trading activity income: other	15,024	11,208
	<u>18,549</u>	<u>18,014</u>

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	3,852	187
	<u> </u>	<u> </u>

7 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net gain on disposal of tangible fixed assets	-	77,524
	<u> </u>	<u> </u>

8 Expenditure on charitable activities

	Direct costs 2023 £	Direct costs 2022 £
Direct costs		
Productions and trips	79,359	74,273
Restoration of Spencer's Mill	-	150,744
Community projects	22,106	19,731
	<u> </u>	<u> </u>
	101,465	244,748
 Share of support and governance costs (see note 9)		
Support	283,362	314,245
Governance	2,300	1,650
	<u> </u>	<u> </u>
	387,127	560,643
	<u> </u>	<u> </u>
 Analysis by fund		
Unrestricted funds	212,371	225,018
Restricted funds	174,756	335,625
	<u> </u>	<u> </u>
	387,127	560,643
	<u> </u>	<u> </u>

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

9 Support costs allocated to activities

	2023	2022
	£	£
Staff costs	47,032	49,623
Depreciation	118,275	115,357
Fundraising costs	12	-
Productions and trips	7,666	35,111
Restoration of Spencer's Mill	-	50,409
Other resources expended	109,738	63,745
Staff training	638	-
Governance costs	2,300	1,650
	<u>285,662</u>	<u>315,895</u>
	<u>285,662</u>	<u>315,895</u>
Analysed between:		
Direct costs	<u>285,662</u>	<u>315,895</u>

10 Net movement in funds

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	118,308	115,357
Loss/(profit) on disposal of tangible fixed assets	-	(71,848)
	<u>118,308</u>	<u>43,509</u>

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

12 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	<u>3</u>	<u>3</u>
	<u>3</u>	<u>3</u>
Employment costs	2023	2022
	£	£
Wages and salaries	46,549	49,248
Other pension costs	483	375
	<u>47,032</u>	<u>49,623</u>

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

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

13 Other

	Total	Restricted funds
	2023	2022
	£	£
Net loss on disposal of tangible fixed assets	-	5,676
	-	5,676

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Freehold land and buildings	Plant and equipment - centre	Plant and machinery - trading	Total
	£	£	£	£
Cost				
At 1 January 2023	1,885,354	183,859	1,020	2,070,233
Additions	143,630	1,301	-	144,931
At 31 December 2023	2,028,984	185,160	1,020	2,215,164
Depreciation and impairment				
At 1 January 2023	93,379	90,574	1,020	184,973
Depreciation charged in the year	75,414	42,894	-	118,308
At 31 December 2023	168,793	133,468	1,020	303,281
Carrying amount				
At 31 December 2023	1,860,191	51,692	-	1,911,883
At 31 December 2022	1,791,976	93,251	-	1,885,227

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

16 Fixed asset investments

		Other investments £
Cost or valuation		
At 1 January 2023 & 31 December 2023		1
Carrying amount		
At 31 December 2023		1
At 31 December 2022		1

	Notes	2023 £	2022 £
Other investments comprise:			
Investments in subsidiaries	25	1	1

17 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	1,622	424
Amounts owed by subsidiary undertakings	1,808	145
Other debtors	10,023	22,491
Prepayments and accrued income	8,136	8,729
	<u>21,589</u>	<u>31,789</u>

18 Loans and overdrafts

	2023 £	2022 £
Bank loans	29,797	32,549
Payable within one year	2,132	5,404
Payable after one year	27,665	27,145

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

19 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	18	2,132	5,404
Other taxation and social security		175	-
Trade creditors		32,137	20,119
Other creditors		284	208
Accruals and deferred income		1,907	4,686
		<u>36,635</u>	<u>30,417</u>

20 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	18	<u>27,665</u>	<u>27,145</u>

21 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>483</u>	<u>375</u>

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
	-	-	(721)	-	(721)
Mill Project - Fixed Asset Fund	1,795,730	-	(71,493)	-	1,724,237
Mill Project CCC Grant	174,805	-	-	-	174,805
Spencer's Drove	-	-	(12,000)	12,000	-
Fixed Asset Fund - Equipment	84,443	-	(38,973)	-	45,470
Mill Project	37,223	32,617	(49,305)	(12,000)	8,535
Projector & EPOS	3,890	-	(764)	-	3,126
Arts Council England	-	20,478	(1,500)	-	18,978
Combined Authority Grant	-	160,000	-	-	160,000
ECDC	-	114,881	-	-	114,881
	<u>2,096,091</u>	<u>327,976</u>	<u>(174,756)</u>	<u>-</u>	<u>2,249,311</u>

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

22 Restricted funds

(Continued)

Previous year:	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Edinburgh Bursary Fund	1,100	1,000	-	(2,100)	-
Building Fund	5,676	-	(5,676)	-	-
Fixed Asset Fund	165,542	-	(2,295)	(163,247)	-
CLT Project	3,505	-	(3,505)	-	-
Nellie Tuk Tuk	11,816	-	(185)	(11,631)	-
Mill Project - Fixed Asset Fund	1,584,198	-	(68,938)	280,470	1,795,730
Mill Project CCC Grant	336,732	-	(14,177)	(147,750)	174,805
Spencer's Drove	20,000	-	(20,000)	-	-
Mill Substation	24,481	-	-	(24,481)	-
Fixed Asset Fund - Equipment	123,417	-	(38,974)	-	84,443
Mill Project	-	174,183	(161,441)	24,481	37,223
Projector & EPOS	-	30,000	(26,110)	-	3,890
	<u>2,276,467</u>	<u>205,183</u>	<u>(341,301)</u>	<u>(44,258)</u>	<u>2,096,091</u>

Edinburgh Bursary Fund

This is a discretionary fund to be used to support students taking part in the Edinburgh trip.

Building Fund

This was a grant received from Soham Town Council and has been used towards the upkeep of the building and to fund the repairs to the roof last year.

Fixed Asset Reserve Fund

This reflects the original purchase cost of the building and the cost of refurbishment covered by capital grants received less written off depreciation to date.

CLT Project

A project to provide funding to set up a community land trust.

Nellie Tuk Tuk

Nellie is a Tuk Tuk vehicle run by volunteers to provide transport for older people in and around Soham.

Mill Project (and associated funds)

The purchase (February 2018) and renovation of Spencer's Mill, Soham to transform it into a community arts centre.

Projector & EPOS

The purchase of a projector system for the theatre and EPOS system to help run the theatre and bar.

Arts Council England

To help fund various productions as agreed with the Arts Council.

Combined Authority Grant

For the continued development of Spencer's Mill and surrounding areas.

ECDC Grant

For the continued development of Spencer's Mill and surrounding areas.

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	268,540	304,621	(212,371)	-	360,790
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	159,018	290,282	(225,018)	44,258	268,540
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

24 Related party transactions

Transactions with related parties

During the year the entered into the following transactions with related parties:

MHH Partnership Ltd, a business controlled by the trustee Mr M G Hawes, provides accounting services to the Charity, amounting to £7,373 (2022 - £6,500). This was provided on commercial terms.

25 Subsidiaries

These financial statements are separate financial statements for Viva Community Trading Limited.

Details of the 's subsidiaries at 31 December 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
Viva Community Trading Limited	UK	Trading	Ordinary	100.00

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Viva Community Trading Limited	(202)	1,178

VIVA ARTS AND COMMUNITY GROUP

England & Wales - Charity number 1126012

Accounts

Charity registration number 1126012

Company registration number 06448490 (England and Wales)

Viva Arts & Community Group Limited

Viva!

Annual report and unaudited financial statements

For the year ended 31 December 2022

VIVA ARTS & COMMUNITY GROUP LIMITED

VIVA!

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms A J Bevan
Mrs A Bocking
Mrs E H Every
Mr M G Hawes
Mrs H M Hayward
Mr R J Hobbs
Mr M J Judkins
Mr P E Leonard
Ms K Martin
Mrs P A Nixon
Mr R F Purkiss (Appointed 16 November 2022)
Mr D Schumann
Mr J Schumann
Miss L Stephenson
Lt Colonel J F Wood

Charity number

1126012

Company number

06448490

Registered office

14 Churchgate Street
Soham
Ely
Cambs
CB7 5DS

Independent examiner

Naomi Hedger BFP CTA FCA
Chater Allan LLP
7 Quay Court
Colliers Lane
Stow-cum-Quay
Cambridge
CB25 9AU

VIVA ARTS & COMMUNITY GROUP LIMITED

VIVA!

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VIVA ARTS & COMMUNITY GROUP LIMITED

VIVA!

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the charity are:

To advance the education of children and young adults in the arts of theatre and drama and in so doing provide them with a thorough technical grounding in the craft and associated practices of theatre and the art of acting.

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

The promotion for the benefit of the public, urban or rural regeneration in areas of social and economic deprivation (and in particular in the parish of Soham) by all or any of the following means:

- a) the advancement of educations, training or re-training, particularly among unemployed people and providing unemployed people with work experience
- b) the maintenance, improvement or provision of public amenities
- c) the provision of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, financial hardship or social or economic circumstances had need of such facilities
- d) or such other means as may from time to time be determined subject to the prior written consent of the Charity Commissioners for England and Wales.

To promote, maintain, improve and advance education by the encouragement of the arts including, without any limitation, the arts of drama, mime, dance, singing and music.

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

Achievements and performance

Charitable activities

Viva provides quality training and performance opportunities, but also uses the arts, culture and heritage to help increase creativity; fuel the imagination; build confidence; widen perspectives; encourage new ways of communicating; combat social exclusion and loneliness; encourage a sense of community; encourage volunteering, improve health and wellbeing and inspire and motivate people to learn.

In an average year the charity works with around 300 young people, over 200 adults and over 300 volunteers. We do not charge high fees or ticket prices or insist on auditions. The ethos is that everyone is welcome and valued. Viva strives to be a totally inclusive organisation of the highest possible artistic quality, and we strive for excellence in all that we deliver. We receive no public subsidy and have always survived by keeping our overheads low and generating our own income via being dynamic and entrepreneurial, rather than relying on grants. An example of this is our hugely successful charity shop. The shop provides the core funding each year that Viva needs to run. The charity is massively well loved and valued by its community and is a grass roots organisation run by and for its community having grown from community need, however, also has a reputation that far exceeds our size or geographical area.

We strive to be fully relevant and inclusive and continue to run a variety of initiatives to ensure this is the case including our bursary fund which awards bursaries to anyone who cannot afford the full cost of taking part in our activities, meaning that finance is never a barrier to participating, our Youth Council and our Agents for Change who specialise in Diversity and Mental Health.

Having had a very difficult time in 2020 and 2021 due to the Corona Virus Pandemic (COVID-19) we have, at last, been able to resume activities this year and open our wonderful new venue.

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

A summary of projects and activities would be:

Spencer Mill Project - In 2018 Viva purchased Spencer Mill in Soham. It was a derelict but historic Mill building. Viva raised the funds to redevelop this building to create a theatre/ community and arts centre for the district and provide a permanent home for Viva. 2022 saw the long-awaited opening of Spencer Mill (now called The Viva Theatre) and the successful completion of the capital project. We look forward to seeing the significant impact this fantastic and unique new facility will make on our community.

Cinema and Gallery – Our new venue has a fully equipped cinema and a beautiful gallery space. We have successfully started showing National Theatre Live productions and various other films. We have also started relaxed and dementia screenings. Our Gallery hosted an exhibition from The Hayward Gallery Touring collection.

Viva Youth Theatre and Viva Community Theatre – We have managed to run 8 successful community productions during 2022. We also took a group of over 60 people to the Edinburgh Fringe Festival. These projects have all been very successful and helped people to feel less isolated, feel creatively engaged again and boost morale.

Creative Apprenticeship Scheme – We have launched our Creative Apprenticeship Scheme, designed to provide professional and accredited pathways into the creative industries for young people who would not otherwise have access or 'a way in'. Our first two apprentices were recruited and our partnership with The National College for Creative Industries launched.

Community Mural and Interpretation Project – This was a project to interpret the history of the Mill building via a community led mural within the new Viva Theatre. The mural is now complete and the rest of the interpretation activity (such as panels explaining the history of the building) are all in place. We have also run a series of very successful narrated tours of the building for the community.

Community Choir and Dance Project – we ran a very successful community singing/choir project concentrating on singing for fun and wellbeing and a dance project for young people concentrating on the positive effects of dance on mental and physical health.

Charity Shop – This continues to provide core funding for the charity. It will take time to re-build trade, volunteers and stock levels, but we are confident that we will have a thriving charity shop once again, which is able to contribute vital funds to our charity via its income.

Saturday School – We were thrilled to finally be able to launch our open access Viva Theatre Saturday School for young people ages 5 – 16 years in late 2021 and the attendance and success has continued to grow throughout 2022. The Saturday School is a key part of our youth engagement strategy for our new theatre. The Saturday School also offers young people the opportunity to gain accredited outcomes for their work via LAMDA, Duke of Edinburgh Awards and Arts Awards.

We plan to further develop our training and skills offer in partnership West Suffolk College and The WEA.

With the Energy Crisis hitting hard, the year ahead looks equally as challenging so Viva will need to continue to seek help and continue reviewing the flexibility of funds available for all our charitable activities in general. The trustees continue to seek specialist advice on the VAT impact of changing the way that funds are available in relation to the use of the VAT cultural exemption.

Fundraising activities

The Viva Charity Shop is a traditional charity shop run from the Viva Centre to raise core funds for the charity and its projects.

Our volunteer fundraising teams continue to carry out significant local fundraising via a variety events and initiatives. This year we have successfully secured project funding from The Heritage Lottery Fund for our 2 year Village Colleges Project and we have a separate capital fundraising strategy in place to raise the funds needed for The Mill Project.

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

Principal funding sources

Viva Community Trading Ltd
The Heritage Lottery Fund

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment.

Reserves Policy

The trustees have set a reserves policy that requires the general fund to be maintained at a level that ensures the charity's core activities could continue for a period of approximately 6 months, during a period of unforeseen difficulty. This takes into account the risks associated with each income stream and expenditure being different from that budgeted, the planned activity level and the charity's commitments. To meet the aims of the charity, covering normal expenditure, including the maintenance and repair of the Viva Centre a reserve of £75,000 is preferred.

The Charity had a surplus from unrestricted reserves of £65,264 (2021 £15,136 deficit)

The Statement of Financial Activities shows net incoming resources of £495,465 for the period and net outgoing resources of £566,319

The total reserves at the year-end are £2,364,631. Free unrestricted reserves are £268,540.

Spencer Mill

Further, grants have been received to help with the restoration of Spencer Mill and this has again had the effect of increasing the charity's total income and expenditure significantly this year.

Structure, governance and management

Governing document

Viva Youth Theatre was registered as a charity (Charity Number 1088558) on 24 September 2001 under a Trust Deed. On 27 March 2007, it transferred all its funds into Viva Arts and Community Group (Charity Number 1118566) with a new trust deed that had a wider objects clause than the original trust.

Viva Arts and Community Group Limited was incorporated on 7 December 2007 and registered as a Charity on 23 September 2008. It took over all the assets of the former Charity and commenced operations on 1 February 2009.

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

Ms A J Bevan

Mrs A Bocking

Mrs E H Every

Mr M G Hawes

Mrs H M Hayward

Mr R J Hobbs

Mr M J Judkins

Mr P E Leonard

Ms K Martin

Mrs P A Nixon

Mr R F Purkiss

(Appointed 16 November 2022)

Mr D Schumann

Mr J Schumann

Miss L Stephenson

Lt Colonel J F Wood

Mr D S Tickner

(Resigned 21 September 2022)

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Recruitment and appointment of new trustees

Trustees are selected to represent a range of expertise for the charity drawn from the community the charity operates within. There are trustees representing the town and district Councils, schools, local businesses, the arts, community development as well as trustees with skills in the financial, legal, personnel, charitable and artistic field, as well as parent/member representatives.

No formal training of trustees is given as generally they are already knowledgeable in their field.

Organisational structure

The board of trustees meets every quarter and are responsible for the strategic direction, financial management and policy of the charity. Day to day management of the youth theatre, all youth and arts and community projects is the responsibility of the Projects Coordinator under the direction of the performances, projects and marketing sub group of the board. Day to day management of the Viva Charity Shop and the Viva Centre is the responsibility of the current appointed Managers under the direction of the finance, human resources and trading sub group of the board. Line management for staff is provided by the Chair, D Schumann. These trustees ensure that the team continues to develop their skills and working practices in line with good practice and follow the policy documents agreed by the board.

The finances of the organisation are overseen by the board and subject to an external Independent Financial Review. Day to day management of the finances is the responsibility of the finance, human resources and trading sub group of the board.

The charity is heavily reliant on the work of many volunteers who cover much of the operation and management of the charity. We are constantly recruiting volunteers and provide a variety of training opportunities and support for our volunteers.

The charity also relies on a variety of donated goods, services, equipment, skills and facilities. We work with a range of individuals and partner organisations in order to achieve and maintain this and we are constantly reviewing ways to mitigate the loss of any of these donated items.

The trustees actively review, on a regular basis, the major risks which the charity faces and believe that maintaining the free reserves at the current levels combined with the annual independent financial review will provide sufficient resources in the event of adverse conditions. The trustees also regularly examine other operational and business risks which they face and confirm that they have established systems to mitigate the risks.

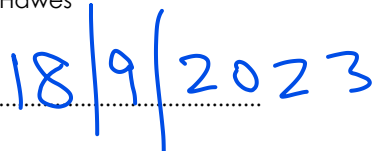
The Trustees' report was approved by the Board of Trustees.



Mr M G Hawes

Trustee

Date:



VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees, who are also the directors of Viva Arts & Community Group Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in operation.

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

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF VIVA ARTS & COMMUNITY GROUP LIMITED

I report to the Trustees on my examination of the financial statements of Viva Arts & Community Group Limited (the) for the year ended 31 December 2022.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

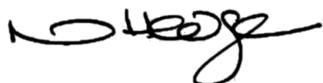
Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Naomi Hedger BFP CTA FCA (Independent Examiner)

Chater Allan LLP
7 Quay Court
Colliers Lane
Stow-cum-Quay
Cambridge
CB25 9AU

Dated: **19 September 2023**
.....

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
Income and endowments from:							
Donations and legacies	3	82,975	205,183	288,158	36,651	852,374	889,025
Charitable activities	4	111,582	-	111,582	3,134	-	3,134
Other trading activities	5	18,014	-	18,014	491	-	491
Investments	6	187	-	187	40	-	40
Other income	7	77,524	-	77,524	20,384	-	20,384
Total income		290,282	205,183	495,465	60,700	852,374	913,074
Expenditure on:							
Raising funds	8	-	-	-	-	1,299	1,299
Charitable activities	9	225,018	335,625	560,643	75,836	146,187	222,023
Other	14	-	5,676	5,676	-	-	-
Total expenditure		225,018	341,301	566,319	75,836	147,486	223,322
Net incoming/(outgoing) resources before transfers		65,264	(136,118)	(70,854)	(15,136)	704,888	689,752
Gross transfers between funds		44,258	(44,258)	-	18,138	(18,138)	-
Net income/(expenditure) for the year/							
Net movement in funds		109,522	(180,376)	(70,854)	3,002	686,750	689,752
Fund balances at 1 January 2022		159,018	2,276,467	2,435,485	156,016	1,589,717	1,745,733
Fund balances at 31 December 2022		268,540	2,096,091	2,364,631	159,018	2,276,467	2,435,485

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

All income and expenditure derive from continuing activities.

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

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	16	1,885,227		2,042,646	
Investments	17	1		1	
		<u>1,885,228</u>		<u>2,042,647</u>	
Current assets					
Debtors	18	31,789		30,944	
Cash at bank and in hand		505,176		660,647	
		<u>536,965</u>		<u>691,591</u>	
Creditors: amounts falling due within one year	20	<u>(30,417)</u>		<u>(19,895)</u>	
Net current assets		506,548		671,696	
Total assets less current liabilities		<u>2,391,776</u>		<u>2,714,343</u>	
Creditors: amounts falling due after more than one year	21	(27,145)		(278,858)	
Net assets		<u>2,364,631</u>		<u>2,435,485</u>	
Income funds					
Restricted funds	22	2,096,091		2,276,467	
Unrestricted funds		268,540		159,018	
		<u>2,364,631</u>		<u>2,435,485</u>	

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

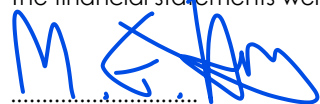
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

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

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

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

The financial statements were approved by the Trustees on



Mr M G Hawes

Trustee

18/9/2023

Company registration number 06448490

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Viva Arts & Community Group Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 Churchgate Street, Soham, Ely, Cambs, CB7 5DS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	4% straight line
Plant and equipment - centre	25% straight line
Plant and machinery - trading	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the . Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	68,878	-	68,878	31,958	38,800	70,758
Grants	8,786	205,183	213,969	2,300	813,574	815,874
Membership fees	5,311	-	5,311	(1,045)	-	(1,045)
Theatre tax relief	-	-	-	3,438	-	3,438
	<u>82,975</u>	<u>205,183</u>	<u>288,158</u>	<u>36,651</u>	<u>852,374</u>	<u>889,025</u>
Grants receivable for core activities						
Other grants	<u>8,786</u>	<u>205,183</u>	<u>213,969</u>	<u>2,300</u>	<u>813,574</u>	<u>815,874</u>
	<u>8,786</u>	<u>205,183</u>	<u>213,969</u>	<u>2,300</u>	<u>813,574</u>	<u>815,874</u>

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Sales within charitable activities	97,677	2,316
Charitable rental income	3,040	-
Other income	10,865	818
	<u>111,582</u>	<u>3,134</u>

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising events	4,439	-
Shop income	2,367	366
Trading activity income: other	11,208	125
	<u>18,014</u>	<u>491</u>

6 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	187	40
	<u>187</u>	<u>40</u>

7 Other income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Net gain on disposal of tangible fixed assets	77,524	-
Other income	-	20,384
	<u>77,524</u>	<u>20,384</u>

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

7 Other income (Continued)

8 Raising funds

	Total	Restricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Support costs	-	1,299
	<u>-</u>	<u>1,299</u>
	<u>-</u>	<u>1,299</u>

9 Charitable activities

	Direct costs	Direct costs	Grant funding of activities (see separate note)	Total 2021
	2022	2021	2021	
	£	£	£	£
Productions and trips	74,273	40,110	-	40,110
Restoration of Spencer's Mill	150,744	-	-	-
Community projects	19,731	33,791	-	33,791
	<u>244,748</u>	<u>73,901</u>	<u>-</u>	<u>73,901</u>
Grant funding of activities (see note 10)	-	-	22,881	22,881
Share of support costs (see note 11)	314,245	117,325	-	117,325
Share of governance costs (see note 11)	1,650	7,916	-	7,916
	<u>560,643</u>	<u>199,142</u>	<u>22,881</u>	<u>222,023</u>
Analysis by fund				
Unrestricted funds	225,018	52,955	22,881	75,836
Restricted funds	335,625	146,187	-	146,187
	<u>560,643</u>	<u>199,142</u>	<u>22,881</u>	<u>222,023</u>

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

10 Grants payable

	Grant funding of activities (see separate note) 2021 £
Grants to institutions:	
Other	22,881
	<u>22,881</u>

-

11 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	49,623	-	49,623	-	-	-
Depreciation	115,357	-	115,357	-	-	-
Raising donations and legacies	-	-	-	1,299	-	1,299
Productions and trips	35,111	-	35,111	26,182	2,517	28,699
Restoration of Spencer's Mill	50,409	-	50,409	22,916	150	23,066
Community projects	-	-	-	10,312	-	10,312
Other resources expended	63,745	-	63,745	57,915	5,249	63,164
Examination fee	-	1,650	1,650	-	-	-
	<u>314,245</u>	<u>1,650</u>	<u>315,895</u>	<u>118,624</u>	<u>7,916</u>	<u>126,540</u>
Analysed between						
Fundraising	-	-	-	1,299	-	1,299
Charitable activities	<u>314,245</u>	<u>1,650</u>	<u>315,895</u>	<u>117,325</u>	<u>7,916</u>	<u>125,241</u>
	<u>314,245</u>	<u>1,650</u>	<u>315,895</u>	<u>118,624</u>	<u>7,916</u>	<u>126,540</u>

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

13 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	3	3
	<u> </u>	<u> </u>

Employment costs

	2022	2021
	£	£
Wages and salaries	49,248	53,502
Social security costs	-	230
Other pension costs	375	-
	<u> </u>	<u> </u>
	<u>49,623</u>	<u>53,732</u>

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

14 Other

	Restricted funds	Total
	2022	2021
	£	£
Net loss on disposal of tangible fixed assets	5,676	-
	<u> </u>	<u> </u>
	<u>5,676</u>	<u>-</u>

15 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

16 Tangible fixed assets

	Freehold land and buildings	Plant and equipment - centre	Plant and machinery - trading	Total
	£	£	£	£
Cost				
At 1 January 2022	2,081,794	183,225	1,020	2,266,039
Additions	147,750	634	-	148,384
Disposals	(344,190)	-	-	(344,190)
At 31 December 2022	1,885,354	183,859	1,020	2,070,233
Depreciation and impairment				
At 1 January 2022	174,948	47,424	1,020	223,392
Depreciation charged in the year	72,173	43,184	-	115,357
Eliminated in respect of disposals	(153,743)	-	-	(153,743)
At 31 December 2022	93,378	90,608	1,020	185,006
Carrying amount				
At 31 December 2022	1,791,976	93,251	-	1,885,227
At 31 December 2021	1,906,846	135,800	-	2,042,646

17 Fixed asset investments

	Other investments
Cost or valuation	
At 1 January 2022 & 31 December 2022	1
Carrying amount	
At 31 December 2022	1
At 31 December 2021	1

	Notes	2022 £	2021 £
Other investments comprise:			
Investments in subsidiaries	24	1	1

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

18 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	424	-
Amounts owed by subsidiary undertakings	145	-
Other debtors	22,491	21,510
Prepayments and accrued income	8,729	9,434
	<u>31,789</u>	<u>30,944</u>

19 Loans and overdrafts

	2022	2021
	£	£
Bank loans	<u>32,549</u>	<u>286,458</u>
Payable within one year	5,404	7,600
Payable after one year	<u>27,145</u>	<u>278,858</u>

20 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Bank loans	19	5,404	7,600
Other taxation and social security		-	281
Trade creditors		20,119	5,163
Other creditors		208	-
Accruals and deferred income		4,686	6,851
		<u>30,417</u>	<u>19,895</u>

21 Creditors: amounts falling due after more than one year

	Notes	2022	2021
		£	£
Bank loans	19	<u>27,145</u>	<u>278,858</u>

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

22 Restricted funds

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

	Movement in funds		Movement in funds			
	Income	Balance at 1 January 2022	Income	Expenditure	Transfers	Balance at 31 December 2022
	£	£	£	£	£	£
Edinburgh Bursary Fund	-	1,100	1,000	-	(2,100)	-
Building Fund	-	5,676	-	(5,676)	-	-
Fixed Asset Fund	-	165,542	-	(2,295)	(163,247)	-
CLT Project	-	3,505	-	(3,505)	-	-
Nellie Tuk Tuk	-	11,816	-	(185)	(11,631)	-
Mill Project - Fixed Asset Fund	-	1,584,198	-	(68,938)	280,470	1,795,730
Mill Project CCC Grant	-	336,732	-	(14,177)	(147,750)	174,805
Spencer's Drove	-	20,000	-	(20,000)	-	-
Mill Substation	-	24,481	-	-	(24,481)	-
Fixed Asset Fund - Equipment	-	123,417	-	(38,974)	-	84,443
Mill Project	-	-	174,183	(161,441)	24,481	37,223
Projector & EPOS	-	-	30,000	(26,110)	-	3,890
	-	2,276,467	205,183	(341,301)	(44,258)	2,096,091

Edinburgh Bursary Fund

This is a discretionary fund to be used to support students taking part in the Edinburgh trip.

Building Fund

This was a grant received from Soham Town Council and has been used towards the upkeep of the building and to fund the repairs to the roof last year.

Fixed Asset Reserve Fund

This reflects the original purchase cost of the building and the cost of refurbishment covered by capital grants received less written off depreciation to date.

CLT Project

A project to provide funding to set up a community land trust.

Nellie Tuk Tuk

Nellie is a Tuk Tuk vehicle run by volunteers to provide transport for older people in and around Soham.

Mill Project (and associated funds)

The purchase (February 2018) and renovation of Spencer's Mill, Soham to transform it into a community arts centre.

Projector & EPOS

The purchase of a projector system for the theatre and EPOS system to help run the theatre and bar.

23 Related party transactions

VIVA ARTS & COMMUNITY GROUP LIMITED
VIVA!
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

23 Related party transactions

(Continued)

Transactions with related parties

During the year the entered into the following transactions with related parties:

MHH Partnership Ltd, a business controlled by the trustee Mr M G Hawes, provides accounting services to the Charity, amounting to £6,500 (2021 - £6,266). This was provided on commercial terms.

24 Subsidiaries

These financial statements are separate financial statements for Viva Community Trading Limited.

Details of the 's subsidiaries at 31 December 2022 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Viva Community Trading Limited	UK	Trading	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Viva Community Trading Limited	(1,061)	1,383

VIVA ARTS AND COMMUNITY GROUP

England & Wales - Charity number 1126012

Accounts

REGISTERED COMPANY NUMBER: 06448490 (England and Wales)
REGISTERED CHARITY NUMBER: 1126012

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
VIVA ARTS AND COMMUNITY GROUP LIMITED

Hardcastle Burton (Newmarket) Limited
Chartered Certified Accountants
90 High Street
Newmarket
Suffolk
CB8 8FE

VIVA ARTS AND COMMUNITY GROUP LIMITED

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VIVA ARTS AND COMMUNITY GROUP LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small charitable companies and with the financial Reporting Standard for Smaller Entities (effective January 2015).

The trustees have had due regard for the guidance published by the Charities Commission on public benefit.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

To advance the education of children and young adults in the arts of theatre and drama and in so doing provide them with a thorough technical grounding in the craft and associated practices of theatre and the art of acting.

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

The promotion for the benefit of the public, urban or rural regeneration in areas of social and economic deprivation (and in particular in the parish of Soham) by all or any of the following means:

- a) the advancement of educations, training or re-training, particularly among unemployed people and providing unemployed people with work experience
- b) the maintenance, improvement or provision of public amenities
- c) the provision of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, financial hardship or social or economic circumstances had need of such facilities
- d) or such other means as may from time to time be determined subject to the prior written consent of the Charity Commissioners for England and Wales.

To promote, maintain, improve and advance education by the encouragement of the arts including, without any limitation, the arts of drama, mime, dance, singing and music.

VIVA ARTS AND COMMUNITY GROUP LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

STRATEGIC REPORT

Achievement and performance

Charitable activities

Viva provides quality training and performance opportunities, but also uses the arts, culture and heritage to help increase creativity; fuel the imagination; build confidence; widen perspectives; encourage new ways of communicating; combat social exclusion and loneliness; encourage a sense of community; encourage volunteering and inspire and motivate people to learn.

In a normal year the charity works with around 300 young people, over 200 adults and over 300 volunteers. We do not charge high fees or ticket prices or insist on auditions. The ethos is that everyone is welcome and valued. Viva strives to be a totally inclusive organisation of the highest possible artistic quality, and we strive for excellence in all that we deliver. We receive no public subsidy and have always survived by keeping our overheads low and earning our own money and being entrepreneurial, rather than relying on grants. An example of this is our hugely successful charity shop. The shop provides the core funding each year that Viva needs to run. The charity is massively well loved and valued by its community and is a real grass roots organisation run by and for its community having grown from community need.

We continue to have a bursary fund which awards bursaries to anyone who cannot afford the full cost of taking part in our activities, meaning that finance is never a barrier to participating in Viva activities.

We are proud to run for and by local people but have a reputation that far exceeds our size or geographical area.

This year the Corona Virus Pandemic (COVID-19) has continued to close the UK for large parts of the year including all Viva activities and our shop. Therefore during the year, the charity has been unable to run our usual varied programme of events, activities and projects.

It has been financially extremely challenging, however with help from The Arts Council, Power to Change, The National Lottery Heritage Fund, The DCMS, the Government Furlough Scheme and the local Leisure and Retail Grant Scheme we have managed to preserve our staff and our charity once more. The year ahead looks equally as challenging so Viva will need to continue to seek help and continue reviewing the flexibility of funds available for all our charitable activities in general. The trustees continue to seek specialist advice on the VAT impact of changing the way that funds are available in relation to the use of the VAT cultural exemption.

The following projects were able to continue/ be delivered:

Spencer Mill Project - In 2018 Viva purchased Spencer Mill in Soham. It was a derelict but historic Mill building. Viva raised the funds to redevelop this building to create a theatre/ community and arts centre for the district, and also provide a permanent home for Viva. Some of the key outcomes of our project will be: new jobs, two annual paid apprenticeships and 50 more Arts Volunteer positions per year; space for at least 20 community organisations annually; space for private hire; a projected increase to Viva's turnover by 150%; a new programme of accessible high quality performances, arts and educational activities, 40 weeks per year; and a contribution of over £1 million pounds into the local economy. Despite the pandemic the work on Spencer Mill has continued, albeit at a slower pace due to shortages in materials and social distancing rules limiting the number of tradesmen on site. We are very grateful to the National Lottery Heritage Fund for providing further support to this project to help Viva cover the extra unexpected costs caused by COVID-19.

Viva Youth Theatre and Viva Community Theatre Virtual Projects - Despite COVID-19 these groups have been able to run a virtual choir and stream a virtual cabaret night and a radio play. These projects have all been very successful and helped people to feel less isolated, feel creatively engaged again and boost morale.

Charity Shop - We were very relieved to be able to re-open the charity shop for the latter part of the year. It will take time to re-build trade, volunteers and stock levels, but we are confident that we will have a thriving charity shop once again, which is able to contribute vital funds to our charity via its income.

VIVA ARTS AND COMMUNITY GROUP LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

All Together Now - In November of this year we were able to stage our first public performance after a long pause due to COVID - this was an evening of songs from musicals entitled 'All Together Now'. All Together Now was a national initiative and was designed as a celebration and a re-uniting of our community. Viva was also able to use this production as a 'test run' for our new theatre. The production sold out and over 100 of our members were involved in various capacities. It was a wonderful way to bring everyone back together after a very tough time.

Saturday School - We were thrilled to finally be able to launch our open access Viva Theatre Saturday School for young people ages 5 - 16 years. The Saturday School is a key part of our youth engagement strategy for our new theatre. The Saturday School also offers young people the opportunity to gain accredited outcomes for their work via LAMDA.

With COVID restrictions lifting and the possibility of public performances becoming common place again in 2022, we hope for a better and more active year. We also look forward to finally moving into our new theatre and being able to share it with the community at last!

Fundraising activities

The Viva Charity Shop is a traditional charity shop run from the Viva Centre to raise core funds for the charity and its projects. Donations received from the Viva Charity Shop (operated by Viva Community Trading Ltd) amounted to £7,140 this year.

Our volunteer fundraising teams continue to carry out significant local fundraising via a variety events and initiatives. This year we have successfully secured project funding from The Heritage Lottery Fund for our 2 year Village Colleges Project and we have a separate capital fundraising strategy in place to raise the funds needed for The Mill Project.

Financial review

Principal funding sources

Viva Community Trading Ltd

The Heritage Lottery Fund

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment.

Reserves policy

The trustees have set a reserves policy that requires the general fund to be maintained at a level that ensures the charity's core activities could continue for a period of approximately 6 months, during a period of unforeseen difficulty. This takes into account the risks associated with each income stream and expenditure being different from that budgeted, the planned activity level and the charity's commitments. To meet the aims of the charity, covering normal expenditure, including the maintenance and repair of the Viva Centre a reserve of £75,000 is preferred.

The Charity had a small deficit on unrestricted funds this year but this is offset by a transfer from the cultural recovery fund. The deficit from unrestricted reserves is £15,136 (Surplus 2020 £241)

The Statement of Financial Activities shows net incoming resources of £913,074 for the period and net outgoing resources of £689,752.

The total reserves at the year-end are £2,435,485. Free unrestricted reserves are £159,018.

Spencer Mill

Further, grants have been received to help with the restoration of Spencer Mill and this has again had the effect of increasing the charity's total income and expenditure significantly this year.

VIVA ARTS AND COMMUNITY GROUP LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

STRATEGIC REPORT

Future plans

The Charity plans to continue to concentrate its work on the arts, and community development. We plan to develop further arts, heritage, learning and community projects in order to meet established needs in the community. We will continue to work towards zero grant dependency and making the charity sustainable in the long term. We are working a major capital campaign to redevelop Spencer Mill in Soham as a permanent home for Viva and arts and community facility for the area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Viva Youth Theatre was registered as a charity (Charity Number 1088558) on 24 September 2001 under a Trust Deed. On 27 March 2007, it transferred all its funds into Viva Arts and Community Group (Charity Number 1118566) with a new trust deed that had a wider objects clause than the original trust.

Viva Arts and Community Group Limited was incorporated on 7 December 2007 and registered as a Charity on 23 September 2008. It took over all the assets of the former Charity and commenced operations on 1 February 2009.

Recruitment and appointment of new trustees

Trustees are selected to represent a range of expertise for the charity drawn from the community the charity operates within. There are trustees representing the town and district Councils, schools, local businesses, the arts, community development as well as trustees with skills in the financial, legal, personnel, charitable and artistic field, as well as parent/member representatives.

No formal training of trustees is given as generally they are already knowledgeable in their field.

Organisational structure

The board of trustees meets every quarter and are responsible for the strategic direction, financial management and policy of the charity. Day to day management of the youth theatre, all youth and arts and community projects is the responsibility of the Projects Coordinator under the direction of the performances, projects and marketing sub group of the board. Day to day management of the Viva Charity Shop and the Viva Centre is the responsibility of the current appointed Managers under the direction of the finance, human resources and trading sub group of the board. Line management for staff is provided by the Chair, D Schumann. These trustees ensure that the team continues to develop their skills and working practices in line with good practice and follow the policy documents agreed by the board.

The finances of the organisation are overseen by the board and subject to an external Independent Financial Review. Day to day management of the finances is the responsibility of the finance, human resources and trading sub group of the board.

The charity is heavily reliant on the work of many volunteers who cover much of the operation and management of the charity. We are constantly recruiting volunteers and provide a variety of training opportunities and support for our volunteers.

The charity also relies on a variety of donated goods, services, equipment, skills and facilities. We work with a range of individuals and partner organisations in order to achieve and maintain this and we are constantly reviewing ways to mitigate the loss of any of these donated items.

The trustees actively review, on a regular basis, the major risks which the charity faces and believe that maintaining the free reserves at the current levels combined with the annual independent financial review will provide sufficient resources in the event of adverse conditions. The trustees also regularly examine other operational and business risks which they face and confirm that they have established systems to mitigate the risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06448490 (England and Wales)

VIVA ARTS AND COMMUNITY GROUP LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Registered Charity number

1126012

Registered office

46 West Street
Isleham
Cambridgeshire
CB7 5SB

Trustees

M G Hawes
Mrs E A Roberts (resigned 6/5/2021)
D Schumann
D S Tickner
Mrs A Bocking
Ms K Martin
J Schumann
Mrs P A Nixon
M J Judkins
Mrs A J Bevan
Mrs H M Hayward
R J Hobbs
P E Leonard
C J F Wood (appointed 17/5/2021)
Mrs E H Every (appointed 20/7/2021)
Miss L Stephenson (appointed 28/9/2021)

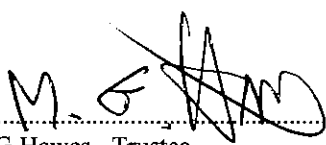
Company Secretary

M G Hawes

Independent Examiner

J C Stirrat
FCCA
Hardcastle Burton (Newmarket) Limited
Chartered Certified Accountants
90 High Street
Newmarket
Suffolk
CB8 8FE

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on
~~21 September 2022~~ and signed on the board's behalf by:


M G Hawes - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
VIVA ARTS AND COMMUNITY GROUP LIMITED**

Independent examiner's report to the trustees of Viva Arts And Community Group Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J C Stirrat
FCCA
Hardcastle Burton (Newmarket) Limited
Chartered Certified Accountants

Date: 28 September 2022

VIVA ARTS AND COMMUNITY GROUP LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	36,651	852,374	889,025	860,868
Charitable activities					
Productions and trips		2,316	-	2,316	15,929
Community Projects		818	-	818	875
Other trading activities	3	491	-	491	5,588
Investment income	4	40	-	40	232
Other income		20,384	-	20,384	48,509
Total		60,700	852,374	913,074	932,001
EXPENDITURE ON					
Raising funds	6	-	1,299	1,299	1,644
Charitable activities					
Productions and trips	7	11,264	57,545	68,809	63,315
Restoration of Spencer's Mill		10,123	12,943	23,066	29,413
Community Projects		25,536	41,448	66,984	13,750
Other		28,913	34,251	63,164	26,057
Total		75,836	147,486	223,322	134,179
NET INCOME/(EXPENDITURE)		(15,136)	704,888	689,752	797,822
Transfers between funds	19	18,138	(18,138)	-	-
Net movement in funds		3,002	686,750	689,752	797,822
RECONCILIATION OF FUNDS					
Total funds brought forward		156,016	1,589,717	1,745,733	947,911
TOTAL FUNDS CARRIED FORWARD		159,018	2,276,467	2,435,485	1,745,733

The notes form part of these financial statements

VIVA ARTS AND COMMUNITY GROUP LIMITED

BALANCE SHEET 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	169,083	1,873,563	2,042,646	1,347,382
Investments	14	1	-	1	1
		<u>169,084</u>	<u>1,873,563</u>	<u>2,042,647</u>	<u>1,347,383</u>
CURRENT ASSETS					
Debtors	15	21,510	-	21,510	47,061
Prepayments and accrued income		9,434	-	9,434	5,193
Cash in hand		257,743	402,904	660,647	806,535
		<u>288,687</u>	<u>402,904</u>	<u>691,591</u>	<u>858,789</u>
CREDITORS					
Amounts falling due within one year	16	(19,895)	-	(19,895)	(175,164)
NET CURRENT ASSETS		<u>268,792</u>	<u>402,904</u>	<u>671,696</u>	<u>683,625</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		437,876	2,276,467	2,714,343	2,031,008
CREDITORS					
Amounts falling due after more than one year	17	(278,858)	-	(278,858)	(285,275)
NET ASSETS		<u>159,018</u>	<u>2,276,467</u>	<u>2,435,485</u>	<u>1,745,733</u>
FUNDS	19				
Unrestricted funds				159,018	156,016
Restricted funds				<u>2,276,467</u>	<u>1,589,717</u>
TOTAL FUNDS				<u>2,435,485</u>	<u>1,745,733</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

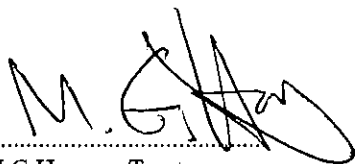
VIVA ARTS AND COMMUNITY GROUP LIMITED

BALANCE SHEET - continued 31 DECEMBER 2021

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 September 2022 and were signed on its behalf by:



M G Hawes - Trustee

The notes form part of these financial statements

VIVA ARTS AND COMMUNITY GROUP LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	623,259	959,327
Interest paid		(11,758)	(14,203)
Adjustment		(18)	-
Net cash provided by operating activities		<u>611,483</u>	<u>945,124</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(750,994)	(893,481)
Interest received		40	232
Net cash used in investing activities		<u>(750,954)</u>	<u>(893,249)</u>
Cash flows from financing activities			
Loan repayments in year		(6,417)	(149,545)
Net cash used in financing activities		<u>(6,417)</u>	<u>(149,545)</u>
Change in cash and cash equivalents in the reporting period		<u>(145,888)</u>	<u>(97,670)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>806,535</u>	<u>904,205</u>
Cash and cash equivalents at the end of the reporting period		<u><u>660,647</u></u>	<u><u>806,535</u></u>

The notes form part of these financial statements

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	689,752	797,822
Adjustments for:		
Depreciation charges	55,730	21,862
Interest received	(40)	(232)
Interest paid	11,758	14,203
Decrease/(increase) in debtors	21,310	(30,676)
(Decrease)/increase in creditors	(155,251)	156,348
Net cash provided by operations	<u>623,259</u>	<u>959,327</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/21 £	Cash flow £	At 31/12/21 £
Net cash			
Cash at bank and in hand	<u>806,535</u>	<u>(145,888)</u>	<u>660,647</u>
	<u>806,535</u>	<u>(145,888)</u>	<u>660,647</u>
Debt			
Debts falling due within 1 year	(7,600)	-	(7,600)
Debts falling due after 1 year	<u>(285,275)</u>	<u>6,417</u>	<u>(278,858)</u>
	<u>(292,875)</u>	<u>6,417</u>	<u>(286,458)</u>
Total	<u>513,660</u>	<u>(139,471)</u>	<u>374,189</u>

The notes form part of these financial statements

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

This comprises the costs associated with attracting voluntary income and the costs of trading through the charity shop.

Charitable activities

This is the costs incurred by the charity in the deliverance of its activities and services for the benefit of those that use its facilities and attend activities. It includes both directly allocated costs and those of an indirect nature necessary to support them.

Governance costs

This comprises those costs associated with meeting constitutional and statutory requirements including the Independent Financial Review fee.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land and buildings	- Straight line over 25 years
Plant & machinery - centre	- Straight line over 4 years
Plant & machinery - trading	- Straight line over 4 years

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds other than that described above. Any proposed transfer between funds would be considered by the trustees on the particular circumstances.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Donations	31,958	38,800	70,758	165,881
Grants	2,300	813,574	815,874	676,895
Membership and show fees	(1,045)	-	(1,045)	7,101
Theatre Tax relief	3,438	-	3,438	10,991
	<u>36,651</u>	<u>852,374</u>	<u>889,025</u>	<u>860,868</u>

Grants received, included in the above, are as follows:

	2021 £	2020 £
Other grants	<u>815,874</u>	<u>676,895</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fundraising events	-	-	-	1,588
Letting of charitable property	-	-	-	3,000
Sales of merchandise	366	-	366	-
Other income	125	-	125	1,000
	<u>491</u>	<u>-</u>	<u>491</u>	<u>5,588</u>

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Deposit account interest	<u>40</u>	<u>-</u>	<u>40</u>	<u>232</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021 £	2020 £
Ticket and Show Income	Productions and trips	2,316	15,929
Workshops and classes	Community Projects	818	875
		<u>3,134</u>	<u>16,804</u>

6. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fund raising expenses	-	-	-	105
Support costs	-	1,299	1,299	1,539
	<u>-</u>	<u>1,299</u>	<u>1,299</u>	<u>1,644</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Productions and trips	40,110	-	28,699	68,809
Restoration of Spencer's Mill	-	-	23,066	23,066
Community Projects	33,791	22,881	10,312	66,984
	<u>73,901</u>	<u>22,881</u>	<u>62,077</u>	<u>158,859</u>

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

8. GRANTS PAYABLE

	2021	2020
	£	£
Community Projects	<u>22,881</u>	<u>-</u>

9. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Raising donations and legacies	1,299	-	-	1,299
Other resources expended	57,305	610	5,249	63,164
Productions and trips	24,547	1,635	2,517	28,699
Restoration of Spencer's Mill	12,740	10,176	150	23,066
Community Projects	7,589	2,723	-	10,312
	<u>103,480</u>	<u>15,144</u>	<u>7,916</u>	<u>126,540</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>55,730</u>	<u>21,862</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

No expenses were paid to trustees in the year.

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

12. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	53,502	24,013
Social security costs	230	444
	<u>53,732</u>	<u>24,457</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Engaged on charitable activities	<u>3</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

13. TANGIBLE FIXED ASSETS

	Freehold land and buildings £	Plant & machinery - centre £	Plant & machinery - trading £	Totals £
COST				
At 1 January 2021	1,499,923	14,104	1,019	1,515,046
Additions	581,871	169,123	-	750,994
At 31 December 2021	<u>2,081,794</u>	<u>183,227</u>	<u>1,019</u>	<u>2,266,040</u>
DEPRECIATION				
At 1 January 2021	155,180	11,465	1,019	167,664
Charge for year	19,768	35,962	-	55,730
At 31 December 2021	<u>174,948</u>	<u>47,427</u>	<u>1,019</u>	<u>223,394</u>
NET BOOK VALUE				
At 31 December 2021	<u>1,906,846</u>	<u>135,800</u>	<u>-</u>	<u>2,042,646</u>
At 31 December 2020	<u>1,344,743</u>	<u>2,639</u>	<u>-</u>	<u>1,347,382</u>

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2021 and 31 December 2021	<u>1</u>
NET BOOK VALUE	
At 31 December 2021	<u>1</u>
At 31 December 2020	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Viva Community Trading Limited

Registered office: The Viva Centre, 7 Churchgate Street, Soham, Ely, Cambridgeshire CB7 5DS

Nature of business: Sale of donated goods

	% holding	2021 £	2020 £
Class of share:			
Ordinary	100		
Aggregate capital and reserves		<u>45,176</u>	3,829
Profit for the year		<u>41,347</u>	<u>4,115</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	3,875	4,101
VAT	<u>17,635</u>	<u>42,960</u>
	<u>21,510</u>	<u>47,061</u>

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other loans (see note 18)	7,600	7,600
Trade creditors	5,163	159,312
Amounts owed to group undertakings	-	18
Social security and other taxes	281	188
Other creditors	-	71
Accruals and deferred income	6,851	7,975
	<u>19,895</u>	<u>175,164</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other loans (see note 18)	<u>278,858</u>	<u>285,275</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>7,600</u>	<u>7,600</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	278,858	285,275

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

19. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	92,595	(2,497)	18,920	109,018
Emergency Operating Fund - Designated	50,000	-	-	50,000
Adult Theatre - Designated	-	944	(944)	-
Arts Council Covid grant - designated	2,000	(2,000)	-	-
Power to change Covid grant - designated	11,421	(11,583)	162	-
	156,016	(15,136)	18,138	159,018
Restricted funds				
Edinburgh Bursary Fund	1,100	-	-	1,100
Building Fund	5,676	-	-	5,676
Fixed Asset Fund	179,310	(13,768)	-	165,542
Mill Project	146,096	408,599	(554,695)	-
CLT Project	3,505	-	-	3,505
HLF Cambridgeshire Village Colleges	17,795	(10,017)	(7,778)	-
Nellie-Tuk-Tuk	13,231	(1,415)	-	11,816
Mill Project - Fixed Asset Fund	1,005,732	(3,000)	581,466	1,584,198
Mill Project - CCC Grant	217,272	295,122	(175,662)	336,732
Cultural Recovery	-	33,225	(33,225)	-
Activity Budget - Apprentices	-	(24,617)	24,617	-
Spencer's Drove	-	20,000	-	20,000
Sponsor a Seat Plaques	-	8,756	(8,756)	-
Mill Substation	-	24,481	-	24,481
Fixed Asset Fund - Equipment	-	(32,478)	155,895	123,417
	1,589,717	704,888	(18,138)	2,276,467
TOTAL FUNDS	1,745,733	689,752	-	2,435,485

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,825	(60,322)	(2,497)
Adult Theatre - Designated	2,875	(1,931)	944
Arts Council Covid grant - designated	-	(2,000)	(2,000)
Power to change Covid grant - designated	-	(11,583)	(11,583)
	<u>60,700</u>	<u>(75,836)</u>	<u>(15,136)</u>
Restricted funds			
Fixed Asset Fund	-	(13,768)	(13,768)
Mill Project	422,175	(13,576)	408,599
HLF Cambridgeshire Village Colleges	8,550	(18,567)	(10,017)
Nellie Tuk Tuk	-	(1,415)	(1,415)
Mill Project - Fixed Asset Fund	-	(3,000)	(3,000)
Mill Project - CCC Grant	295,788	(666)	295,122
Cultural Recovery	71,627	(38,402)	33,225
Activity Budget - Apprentices	953	(25,570)	(24,617)
Spencer's Drove	20,000	-	20,000
Sponsor a Seat Plaques	8,800	(44)	8,756
Mill Substation	24,481	-	24,481
Fixed Asset Fund - Equipment	-	(32,478)	(32,478)
	<u>852,374</u>	<u>(147,486)</u>	<u>704,888</u>
TOTAL FUNDS	<u>913,074</u>	<u>(223,322)</u>	<u>689,752</u>

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	86,685	7,710	(1,800)	92,595
Emergency Operating Fund - Designated	50,000	-	-	50,000
Youth Theatre - Designated	-	(1,800)	1,800	-
Mill Project - Designated	3,277	(19,090)	15,813	-
Arts Council Covid grant - designated	-	2,000	-	2,000
Power to change Covid grant - designated	-	11,421	-	11,421
	<u>139,962</u>	<u>241</u>	<u>15,813</u>	<u>156,016</u>
Restricted funds				
Edinburgh Bursary Fund	1,100	-	-	1,100
Building Fund	5,676	-	-	5,676
~~Fixed Asset Fund~~	~~193,078~~	~~(13,768)~~	~~-~~	~~179,310~~
Mill Project	479,497	575,642	(909,043)	146,096
CLT Project	3,505	-	-	3,505
HLF Cambridgeshire Village Colleges	2,871	14,924	-	17,795
Nellie Tuk Tuk	9,970	3,261	-	13,231
Mill Project - Fixed Asset Fund	112,252	-	893,480	1,005,732
Mill Project - CCC Grant	-	217,522	(250)	217,272
	<u>807,949</u>	<u>797,581</u>	<u>(15,813)</u>	<u>1,589,717</u>
TOTAL FUNDS	<u>947,911</u>	<u>797,822</u>	<u>-</u>	<u>1,745,733</u>

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,975	(43,265)	7,710
Youth Theatre - Designated	19,008	(20,808)	(1,800)
Mill Project - Designated	-	(19,090)	(19,090)
Arts Council Covid grant - designated	21,523	(19,523)	2,000
Power to change Covid grant - designated	17,500	(6,079)	11,421
	<u>109,006</u>	<u>(108,765)</u>	<u>241</u>
Restricted funds			
Fixed Asset Fund	-	(13,768)	(13,768)
Mill Project	575,667	(25)	575,642
HLF Cambridgeshire Village Colleges	26,200	(11,276)	14,924
Nellie Tuk Tuk	3,600	(339)	3,261
Mill Project - CCC Grant	<u>217,528</u>	<u>(6)</u>	<u>217,522</u>
	<u>822,995</u>	<u>(25,414)</u>	<u>797,581</u>
TOTAL FUNDS	<u>932,001</u>	<u>(134,179)</u>	<u>797,822</u>

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	86,685	5,213	17,120	109,018
Emergency Operating Fund - Designated	50,000	-	-	50,000
Youth Theatre - Designated	-	(1,800)	1,800	-
Adult Theatre - Designated	-	944	(944)	-
Mill Project - Designated	3,277	(19,090)	15,813	-
Power to change Covid grant - designated	-	(162)	162	-
	<u>139,962</u>	<u>(14,895)</u>	<u>33,951</u>	<u>159,018</u>
Restricted funds				
Edinburgh Bursary Fund	1,100	-	-	1,100
Building Fund	5,676	-	-	5,676
Fixed Asset Fund	193,078	(27,536)	-	165,542
Mill Project	479,497	984,241	(1,463,738)	-
CLT Project	3,505	-	-	3,505
HLF Cambridgeshire Village Colleges	2,871	4,907	(7,778)	-
Nellie Tuk Tuk	9,970	1,846	-	11,816
Mill Project - Fixed Asset Fund	112,252	(3,000)	1,474,946	1,584,198
Mill Project - CCC Grant	-	512,644	(175,912)	336,732
Cultural Recovery	-	33,225	(33,225)	-
Activity Budget - Apprentices	-	(24,617)	24,617	-
Spencer's Drove	-	20,000	-	20,000
Sponsor a Seat Plaques	-	8,756	(8,756)	-
Mill Substation	-	24,481	-	24,481
Fixed Asset Fund - Equipment	-	(32,478)	155,895	123,417
	<u>807,949</u>	<u>1,502,469</u>	<u>(33,951)</u>	<u>2,276,467</u>
TOTAL FUNDS	<u>947,911</u>	<u>1,487,574</u>	<u>-</u>	<u>2,435,485</u>

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,800	(103,587)	5,213
Youth Theatre - Designated	19,008	(20,808)	(1,800)
Adult Theatre - Designated	2,875	(1,931)	944
Mill Project - Designated	-	(19,090)	(19,090)
Arts Council Covid grant - designated	21,523	(21,523)	-
Power to change Covid grant - designated	17,500	(17,662)	(162)
	169,706	(184,601)	(14,895)
Restricted funds			
Fixed Asset Fund	-	(27,536)	(27,536)
Mill Project	997,842	(13,601)	984,241
HLF Cambridgeshire Village Colleges	34,750	(29,843)	4,907
Nellie-Tuk-Tuk	3,600	(1,754)	1,846
Mill Project - Fixed Asset Fund	-	(3,000)	(3,000)
Mill Project - CCC Grant	513,316	(672)	512,644
Cultural Recovery	71,627	(38,402)	33,225
Activity Budget - Apprentices	953	(25,570)	(24,617)
Spencer's Drove	20,000	-	20,000
Sponsor a Seat Plaques	8,800	(44)	8,756
Mill Substation	24,481	-	24,481
Fixed Asset Fund - Equipment	-	(32,478)	(32,478)
	1,675,369	(172,900)	1,502,469
TOTAL FUNDS	1,845,075	(357,501)	1,487,574

Fixed Asset Reserve Fund

This reflects the original purchase cost of the building and the cost of refurbishment covered by capital grants received less written off depreciation to date.

Building Fund

This was a grant received from Soham Town Council and has been used towards the upkeep of the building and to fund the repairs to the roof last year.

Edinburgh Bursary Fund

This is a discretionary fund to be used to support students taking part in the Edinburgh trip.

Mill Project (and associated funds)

The purchase (February 2018) and renovation of Spencer's Mill, Soham to transform it into a community arts centre.

CLT Project

A project to provide funding to set up a community land trust.

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

19. MOVEMENT IN FUNDS - continued

HLF Cambridgeshire Village Colleges

This is funding for a Cambridgeshire Village Colleges project, celebrating the story of these unique schools which pioneered lifelong learning at the heart of rural communities.

Nellie Tuk Tuk

Nellie is a Tuk Tuk vehicle run by volunteers to provide transport for older people in and around Soham.

Cultural Recovery

Grants given to aid cultural recovery following the covid pandemic.

All other restricted income in the year has been spent in the year for that which it was specifically given.

20. RELATED PARTY DISCLOSURES

MHH Partnership Ltd, a business controlled by the trustee Mr M G Hawes, provides book-keeping services to the Charity amounting to £6,266 (2020: £6,468) in the year ended 31 December 2021. This was provided on commercial terms and an accrual of £350 (2020: £408] was outstanding at the balance sheet date.

VIVA ARTS AND COMMUNITY GROUP LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	70,758	165,881
Grants	815,874	676,895
Membership and show fees	(1,045)	7,101
Theatre Tax relief	3,438	10,991
	<u>889,025</u>	<u>860,868</u>
Other trading activities		
Fundraising events	-	1,588
Letting of charitable property	-	3,000
Sales of merchandise	366	-
Other income	125	1,000
	<u>491</u>	<u>5,588</u>
Investment income		
Deposit account interest	40	232
Charitable activities		
Ticket and Show Income	2,316	15,929
Workshops and classes	818	875
	<u>3,134</u>	<u>16,804</u>
Other income		
Covid Grant	20,384	48,509
Total incoming resources	<u>913,074</u>	<u>932,001</u>
EXPENDITURE		
Raising donations and legacies		
Fund raising expenses	-	105
Charitable activities		
Wages	53,502	24,013
Social security	230	444
Productions costs	12,248	22,430
Carried forward	65,980	46,887

This page does not form part of the statutory financial statements

VIVA ARTS AND COMMUNITY GROUP LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
Charitable activities		
Brought forward	65,980	46,887
Publicity	2,479	5,014
Sundries	1,021	828
Travel and Subsistence	421	40
Subscription	210	-
Workshops	3,790	3,636
Grants to institutions	22,881	-
	<u>96,782</u>	<u>56,405</u>
Support costs		
Management		
Rent, rates and water	5,531	4,757
Insurance	5,003	4,208
Light and heat	5,797	2,308
Telephone	1,255	1,117
Postage and stationery	3,028	591
Sundries	1,973	349
Website domain and upkeep	8,064	570
Repairs and renewals	3,682	547
Cleaning and licencing	1,621	180
Professional fees	11,796	13,424
Depreciation	55,730	21,862
	<u>103,480</u>	<u>49,913</u>
Finance		
Bank charges	98	2,934
Loan	11,758	14,203
Non recoverable VAT	3,288	2,350
	<u>15,144</u>	<u>19,487</u>
Governance costs		
Independent Examiner Fee	1,650	1,800
Accountancy fees	6,266	6,469
	<u>7,916</u>	<u>8,269</u>
Total resources expended	<u>223,322</u>	<u>134,179</u>
Net income	<u><u>689,752</u></u>	<u><u>797,822</u></u>

This page does not form part of the statutory financial statements

VIVA ARTS AND COMMUNITY GROUP

England & Wales - Charity number 1126012

Accounts

REGISTERED COMPANY NUMBER: 06448490 (England and Wales)
REGISTERED CHARITY NUMBER: 1126012

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
VIVA ARTS AND COMMUNITY GROUP LIMITED

Hardcastle Burton (Newmarket) Limited
Chartered Certified Accountants
90 High Street
Newmarket
Suffolk
CB8 8FE

VIVA ARTS AND COMMUNITY GROUP LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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Cash Flow Statement	10
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Detailed Statement of Financial Activities	24 to 25

VIVA ARTS AND COMMUNITY GROUP LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small charitable companies and with the financial Reporting Standard for Smaller Entities (effective January 2015).

The trustees have had due regard for the guidance published by the Charities Commission on public benefit.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

To advance the education of children and young adults in the arts of theatre and drama and in so doing provide them with a thorough technical grounding in the craft and associated practices of theatre and the art of acting.

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

The promotion for the benefit of the public, urban or rural regeneration in areas of social and economic deprivation (and in particular in the parish of Soham) by all or any of the following means:

- a) the advancement of educations, training or re-training, particularly among unemployed people and providing unemployed people with work experience
- b) the maintenance, improvement or provision of public amenities
- c) the provision of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, financial hardship or social or economic circumstances had need of such facilities
- d) or such other means as may from time to time be determined subject to the prior written consent of the Charity Commissioners for England and Wales.

To promote, maintain, improve and advance education by the encouragement of the arts including, without any limitation, the arts of drama, mime, dance, singing and music.

VIVA ARTS AND COMMUNITY GROUP LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

STRATEGIC REPORT

Achievement and performance

Charitable activities

Viva provides quality training and performance opportunities, but also uses the arts, culture and heritage to help increase creativity; fuel the imagination; build confidence; widen perspectives; encourage new ways of communicating; combat social exclusion and loneliness; encourage a sense of community; encourage volunteering and inspire and motivate people to learn.

The charity continues to work with over 300 young people per year, over 200 adults and has over 300 volunteers. We do not charge high fees or ticket prices or insist on auditions. The ethos is that everyone is welcome and valued. Everyone is welcome, and we are totally inclusive, but never compromise on artistic quality, and strive for excellence in all that we deliver. We receive no public subsidy and have always survived by keeping our overheads low and earning all our own money and being entrepreneurial, rather than relying on grants. An example of this is our hugely successful charity shop. The shop provides the core funding each year that Viva needs to run. The charity is massively well loved and valued by its community and is a real grass roots organisation run by and for its community having grown from community need.

We continue to have a bursary fund which awards bursaries to anyone who cannot afford the full cost of taking part in our activities, meaning that finance is never a barrier to participating in Viva activities.

We are proud to run for and by local people but have a reputation that far exceeds our size or geographical area.

This year started very positively with a sell-out run of 'Shrek - The Musical' performed by our youth theatre company. This was a hugely successful and very ambitious production. However shortly after Shrek had finished the Corona Virus Pandemic (COVID-19) closed down the UK for the rest of the year including all Viva activities and our shop. Therefore during the year the charity has been unable to run our usual varied programme of events, activities and projects.

It has been financially extremely challenging, however with help from The Arts Council, Power to Change, The National Lottery Heritage Fund, The DCMS, the Government Furlough Scheme and the local Leisure and Retail Grant Scheme we have managed to preserve our staff and our charity so far. The year ahead looks equally as challenging so Viva will need to continue to seek help and continue reviewing the flexibility of funds available for all of our charitable activities in general. The trustees are aware that we will need advice on the VAT impact of changing the way that funds are available in relation to the use of the VAT cultural exemption.

The following projects were able to continue/ be delivered:

Heritage Lottery Fund - we managed to complete our project celebrating the history of The Cambridgeshire Village College movement and the life of Education pioneer - Henry Morris. With the approval of the principal funder, this project was moved into a virtual environment and delivered differently than originally envisaged, however the end result was still extremely impressive. The virtual exhibition and website created can be found at <https://cambsvc.org.uk/>

Spencer Mill Project - In 2018 Viva purchased Spencer Mill in Soham. It was a derelict but historic Mill building. Viva raised the funds to redevelop this building to create a theatre/ community and arts centre for the district, and also provide a permanent home for Viva. Some of the key outcomes of our project will be: new jobs, two annual paid apprenticeships and 50 more Arts Volunteer positions per year; space for at least 20 community organisations annually; space for private hire; a projected increase to Viva's turnover by 150%; a new programme of accessible high quality performances, arts and educational activities, 40 weeks per year; and a contribution of over £1 million pounds into the local economy. Despite the pandemic the work on Spencer Mill has continued, albeit at a slower pace due to shortages in materials and social distancing rules limiting the number of tradesmen on site. We are very grateful to the National Lottery Heritage Fund for providing further support to this project to help Viva cover the extra unexpected costs caused by COVID-19.

Viva Youth Theatre and Viva Community Theatre Virtual Projects - Despite COVID-19 these groups have been able to run a virtual choir and stream a virtual cabaret night and a radio play. These projects have all been very successful and helped people to feel less isolated, feel creatively engaged again and boost morale.

VIVA ARTS AND COMMUNITY GROUP LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

STRATEGIC REPORT

Achievement and performance

Fundraising activities

The Viva Charity Shop is a traditional charity shop run from the Viva Centre to raise core funds for the charity and its projects. Donations received from the Viva Charity Shop (operated by Viva Community Trading Ltd) amounted to £7,140 this year.

Our volunteer fundraising teams continue to carry out significant local fundraising via a variety of events and initiatives. This year we have successfully secured project funding from The Heritage Lottery Fund for our 2 year Village Colleges Project and we have a separate capital fundraising strategy in place to raise the funds needed for The Mill Project.

Financial review

Principal funding sources

Viva Community Trading Ltd
The Heritage Lottery Fund

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment.

Reserves policy

The trustees have set a reserves policy that requires the general fund to be maintained at a level that ensures the charity's core activities could continue for a period of approximately 6 months, during a period of unforeseen difficulty. This takes into account the risks associated with each income stream and expenditure being different from that budgeted, the planned activity level and the charity's commitments. To meet the aims of the charity, covering normal expenditure, including the maintenance and repair of the Viva Centre a reserve of £75,000 is preferred.

The Charity had a small surplus on unrestricted funds this year, aided by the Covid grants received. The surplus from unrestricted reserves is £241 (Deficit 2019 £18,434)

The Statement of Financial Activities shows net incoming resources of £932,001 for the period and net outgoing resources of £797,822.

The total reserves at the year-end are £1,745,733. Free unrestricted reserves are £156,016.

Spencer Mill

Further, HLF grants have been received to help with the restoration of Spencer Mill and this has again had the effect of increasing the charity's total income and expenditure significantly this year.

Future plans

The Charity plans to continue to concentrate its work on the arts, and community development. We plan to develop further arts, heritage, learning and community projects in order to meet established needs in the community. We will continue to work towards zero grant dependency and making the charity sustainable in the long term. We are working a major capital campaign to redevelop Spencer Mill in Soham as a permanent home for Viva and arts and community facility for the area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Viva Youth Theatre was registered as a charity (Charity Number 1088558) on 24 September 2001 under a Trust Deed. On 27 March 2007, it transferred all its funds into Viva Arts and Community Group (Charity Number 1118566) with a new trust deed that had a wider objects clause than the original trust.

Viva Arts and Community Group Limited was incorporated on 7 December 2007 and registered as a Charity on 23 September 2008. It took over all the assets of the former Charity and commenced operations on 1 February 2009.

VIVA ARTS AND COMMUNITY GROUP LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are selected to represent a range of expertise for the charity drawn from the community the charity operates within. There are trustees representing the town and district Councils, schools, local businesses, the arts, community development as well as trustees with skills in the financial, legal, personnel, charitable and artistic field, as well as parent/member representatives.

No formal training of trustees is given as generally they are already knowledgeable in their field.

Organisational structure

The board of trustees meets every quarter and are responsible for the strategic direction, financial management and policy of the charity. Day to day management of the youth theatre, all youth and arts and community projects is the responsibility of the Projects Coordinator under the direction of the performances, projects and marketing sub group of the board. Day to day management of the Viva Charity Shop and the Viva Centre is the responsibility of the current appointed Managers under the direction of the finance, human resources and trading sub group of the board. Line management for staff is provided by the Chair, D Schumann. These trustees ensure that the team continues to develop their skills and working practices in line with good practice and follow the policy documents agreed by the board.

The finances of the organisation are overseen by the board and subject to an external Independent Financial Review. Day to day management of the finances is the responsibility of the finance, human resources and trading sub group of the board.

The charity is heavily reliant on the work of many volunteers who cover much of the operation and management of the charity. We are constantly recruiting volunteers and provide a variety of training opportunities and support for our volunteers.

The charity also relies on a variety of donated goods, services, equipment, skills and facilities. We work with a range of individuals and partner organisations in order to achieve and maintain this and we are constantly reviewing ways to mitigate the loss of any of these donated items.

The trustees actively review, on a regular basis, the major risks which the charity faces and believe that maintaining the free reserves at the current levels combined with the annual independent financial review will provide sufficient resources in the event of adverse conditions. The trustees also regularly examine other operational and business risks which they face and confirm that they have established systems to mitigate the risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06448490 (England and Wales)

Registered Charity number

1126012

Registered office

The Viva Centre
7 Churchgate Street
Soham
Ely
Cambridgeshire
CB7 5DS

VIVA ARTS AND COMMUNITY GROUP LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

M G Hawes
Mrs E A Roberts
D Schumann
D S Tickner
Mrs A Bocking
Ms K Martin
J Schumann
Mrs P A Nixon
M J Judkins
Mrs A J Bevan
Mrs H M Hayward
R J Hobbs
P E Leonard

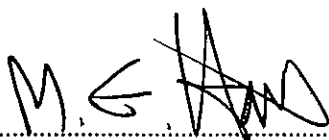
Company Secretary

M G Hawes

Independent Examiner

J C Stirrat
FCCA
Hardcastle Burton (Newmarket) Limited
Chartered Certified Accountants
90 High Street
Newmarket
Suffolk
CB8 8FE

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 6 September 2021 and signed on the board's behalf by:



M G Hawes - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
VIVA ARTS AND COMMUNITY GROUP LIMITED**

Independent examiner's report to the trustees of Viva Arts And Community Group Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J C Stirrat
FCCA
Hardcastle Burton (Newmarket) Limited
Chartered Certified Accountants

Date: 16 September 2021

VIVA ARTS AND COMMUNITY GROUP LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	37,873	822,995	860,868	470,910
Charitable activities	5				
Productions and trips		15,929	-	15,929	74,836
Community Projects		875	-	875	5,975
Other trading activities	3	5,588	-	5,588	10,326
Investment income	4	232	-	232	284
Other income		48,509	-	48,509	-
Total		109,006	822,995	932,001	562,331
EXPENDITURE ON					
Raising funds	6	1,644	-	1,644	1,633
Charitable activities	7				
Productions and trips		63,315	-	63,315	127,165
Restoration of Spencer's Mill		29,413	-	29,413	9,576
Community Projects		3,286	10,464	13,750	20,860
Other		11,107	14,950	26,057	20,459
Total		108,765	25,414	134,179	179,693
NET INCOME		241	797,581	797,822	382,638
Transfers between funds	18	15,813	(15,813)	-	-
Net movement in funds		16,054	781,768	797,822	382,638
RECONCILIATION OF FUNDS					
Total funds brought forward		139,962	807,949	947,911	565,273
TOTAL FUNDS CARRIED FORWARD		156,016	1,589,717	1,745,733	947,911

The notes form part of these financial statements

VIVA ARTS AND COMMUNITY GROUP LIMITED

BALANCE SHEET 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	12	181,913	1,165,469	1,347,382	475,763
Investments	13	1	-	1	1
		<u>181,914</u>	<u>1,165,469</u>	<u>1,347,383</u>	<u>475,764</u>
CURRENT ASSETS					
Debtors	14	47,061	-	47,061	11,951
Prepayments and accrued income		5,193	-	5,193	10,177
Cash in hand		382,287	424,248	806,535	904,205
		<u>434,541</u>	<u>424,248</u>	<u>858,789</u>	<u>926,333</u>
CREDITORS					
Amounts falling due within one year	15	(175,164)	-	(175,164)	(32,853)
		<u>259,377</u>	<u>424,248</u>	<u>683,625</u>	<u>893,480</u>
NET CURRENT ASSETS					
		<u>259,377</u>	<u>424,248</u>	<u>683,625</u>	<u>893,480</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>441,291</u>	<u>1,589,717</u>	<u>2,031,008</u>	<u>1,369,244</u>
CREDITORS					
Amounts falling due after more than one year	16	(285,275)	-	(285,275)	(421,333)
		<u>156,016</u>	<u>1,589,717</u>	<u>1,745,733</u>	<u>947,911</u>
NET ASSETS					
		<u>156,016</u>	<u>1,589,717</u>	<u>1,745,733</u>	<u>947,911</u>
FUNDS	18				
Unrestricted funds				156,016	139,962
Restricted funds				1,589,717	807,949
TOTAL FUNDS				<u>1,745,733</u>	<u>947,911</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

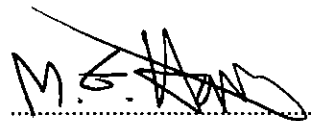
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

VIVA ARTS AND COMMUNITY GROUP LIMITED

BALANCE SHEET - continued 31 DECEMBER 2020

The financial statements were approved by the Board of Trustees and authorised for issue on 6 September 2021 and were signed on its behalf by:



M G Hawes - Trustee

The notes form part of these financial statements

VIVA ARTS AND COMMUNITY GROUP LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	959,327	409,450
Interest paid		(14,203)	(10,168)
Net cash provided by operating activities		<u>945,124</u>	<u>399,282</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(893,481)	(113,367)
Interest received		232	284
Net cash used in investing activities		<u>(893,249)</u>	<u>(113,083)</u>
Cash flows from financing activities			
New loans in year		-	300,000
Loan repayments in year		(149,545)	(3,278)
Net cash (used in)/provided by financing activities		<u>(149,545)</u>	<u>296,722</u>
Change in cash and cash equivalents in the reporting period		<u>(97,670)</u>	<u>582,921</u>
Cash and cash equivalents at the beginning of the reporting period		<u>904,205</u>	<u>321,284</u>
Cash and cash equivalents at the end of the reporting period		<u><u>806,535</u></u>	<u><u>904,205</u></u>

The notes form part of these financial statements

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income for the reporting period (as per the Statement of Financial Activities)	797,822	382,638
Adjustments for:		
Depreciation charges	21,862	22,638
Interest received	(232)	(284)
Interest paid	14,203	10,168
Increase in debtors	(30,676)	(5,282)
Increase/(decrease) in creditors	156,348	(428)
Net cash provided by operations	<u>959,327</u>	<u>409,450</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/20 £	Cash flow £	At 31/12/20 £
Net cash			
Cash at bank and in hand	904,205	(97,670)	806,535
	<u>904,205</u>	<u>(97,670)</u>	<u>806,535</u>
Debt			
Debts falling due within 1 year	(21,655)	14,055	(7,600)
Debts falling due after 1 year	(421,333)	136,058	(285,275)
	<u>(442,988)</u>	<u>150,113</u>	<u>(292,875)</u>
Total	<u>461,217</u>	<u>52,443</u>	<u>513,660</u>

The notes form part of these financial statements

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

This comprises the costs associated with attracting voluntary income and the costs of trading through the charity shop.

Charitable activities

This is the costs incurred by the charity in the deliverance of its activities and services for the benefit of those that use its facilities and attend activities. It includes both directly allocated costs and those of an indirect nature necessary to support them.

Governance costs

This comprises those costs associated with meeting constitutional and statutory requirements including the Independent Financial Review fee.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land and buildings	- Straight line over 25 years
Plant & machinery - centre	- Straight line over 4 years
Plant & machinery - trading	- Straight line over 4 years

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

There is no formal policy of transfer between funds or on the allocation of funds to designated funds other than that described above. Any proposed transfer between funds would be considered by the trustees on the particular circumstances.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Donations	19,781	146,100	165,881	38,270
Grants	-	676,895	676,895	412,670
Membership and show fees	7,101	-	7,101	8,971
Theatre Tax relief	10,991	-	10,991	10,999
	<u>37,873</u>	<u>822,995</u>	<u>860,868</u>	<u>470,910</u>

Grants received, included in the above, are as follows:

	2020 £	2019 £
Other grants	<u>676,895</u>	<u>412,670</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fundraising events	1,588	-	1,588	7,690
Letting of charitable property	3,000	-	3,000	2,636
Other income	1,000	-	1,000	-
	<u>5,588</u>	<u>-</u>	<u>5,588</u>	<u>10,326</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Deposit account interest	<u>232</u>	<u>-</u>	<u>232</u>	<u>284</u>

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

5. INCOME FROM CHARITABLE ACTIVITIES

		2020	2019
	Activity	£	£
Ticket and Show Income	Productions and trips	15,929	41,509
Trips, and outings	Productions and trips	-	33,327
Workshops and classes	Community Projects	875	5,975
		<u>16,804</u>	<u>80,811</u>

6. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fund raising expenses	105	-	105	1,633
Support costs	1,539	-	1,539	-
	<u>1,644</u>	<u>-</u>	<u>1,644</u>	<u>1,633</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Productions and trips	28,128	35,187	63,315
Restoration of Spencer's Mill	14,866	14,547	29,413
Community Projects	13,411	339	13,750
	<u>56,405</u>	<u>50,073</u>	<u>106,478</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	-	1,539	-	1,539
Other resources expended	22,466	244	3,347	26,057
Productions and trips	18,444	12,074	4,669	35,187
Restoration of Spencer's Mill	8,664	5,630	253	14,547
Community Projects	339	-	-	339
	<u>49,913</u>	<u>19,487</u>	<u>8,269</u>	<u>77,669</u>

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	<u>21,862</u>	<u>22,638</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

No expenses were paid to D Schumann in 2020 (2019 £195.00).

11. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	24,013	27,259
Social security costs	444	-
	<u>24,457</u>	<u>27,259</u>

The average monthly number of employees during the year was as follows:

	2020	2019
	1	1
Engaged on charitable activities	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

12. TANGIBLE FIXED ASSETS

	Freehold land and buildings £	Plant & machinery - centre £	Plant & machinery - trading £	Totals £
COST				
At 1 January 2020	606,442	21,423	3,895	631,760
Additions	893,481	-	-	893,481
Disposals	-	(7,319)	(2,876)	(10,195)
At 31 December 2020	1,499,923	14,104	1,019	1,515,046
DEPRECIATION				
At 1 January 2020	135,412	16,690	3,895	155,997
Charge for year	19,768	2,094	-	21,862
Eliminated on disposal	-	(7,319)	(2,876)	(10,195)
At 31 December 2020	155,180	11,465	1,019	167,664
NET BOOK VALUE				
At 31 December 2020	1,344,743	2,639	-	1,347,382
At 31 December 2019	471,030	4,733	-	475,763

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2020 and 31 December 2020	1
NET BOOK VALUE	
At 31 December 2020	1
At 31 December 2019	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Viva Community Trading Limited

Registered office: The Viva Centre, 7 Churchgate Street, Soham, Ely, Cambridgeshire CB7 5DS

Nature of business: Sale of donated goods

	% holding	2020 £	2019 £
Class of share:			
Ordinary	100		
Aggregate capital and reserves		3,829	(286)
Profit/(loss) for the year		4,115	(593)

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Amounts owed by group undertakings	-	550
Other debtors	4,101	2,471
VAT	42,960	8,930
	<u>47,061</u>	<u>11,951</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other loans (see note 17)	7,600	21,655
Trade creditors	159,312	3,095
Amounts owed to group undertakings	18	-
Social security and other taxes	188	263
Other creditors	71	-
Accruals and deferred income	7,975	7,840
	<u>175,164</u>	<u>32,853</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019
	£	£
Other loans (see note 17)	<u>285,275</u>	<u>421,333</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>7,600</u>	<u>21,655</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	285,275	421,333

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

18. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	86,685	7,710	(1,800)	92,595
Emergency Operating Fund - Designated	50,000	-	-	50,000
Youth Theatre - Designated	-	(1,800)	1,800	-
Mill Project - Designated	3,277	(19,090)	15,813	-
Arts Council Covid grant - designated	-	2,000	-	2,000
Power to change Covid grant - designated	-	11,421	-	11,421
	<u>139,962</u>	<u>241</u>	<u>15,813</u>	<u>156,016</u>
Restricted funds				
Edinburgh Bursary Fund	1,100	-	-	1,100
Building Fund	5,676	-	-	5,676
Fixed Asset Fund	193,078	(13,768)	-	179,310
Mill Project	479,497	575,642	(909,043)	146,096
CLT Project	3,505	-	-	3,505
HLF Cambridgeshire Village Colleges	2,871	14,924	-	17,795
Nellie Tuk Tuk	9,970	3,261	-	13,231
Mill Project - Fixed Asset Fund	112,252	-	893,480	1,005,732
Mill Project - CCC Grant	-	217,522	(250)	217,272
	<u>807,949</u>	<u>797,581</u>	<u>(15,813)</u>	<u>1,589,717</u>
TOTAL FUNDS	<u>947,911</u>	<u>797,822</u>	<u>-</u>	<u>1,745,733</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,975	(43,265)	7,710
Youth Theatre - Designated	19,008	(20,808)	(1,800)
Mill Project - Designated	-	(19,090)	(19,090)
Arts Council Covid grant - designated	21,523	(19,523)	2,000
Power to change Covid grant - designated	17,500	(6,079)	11,421
	<u>109,006</u>	<u>(108,765)</u>	<u>241</u>
Restricted funds			
Fixed Asset Fund	-	(13,768)	(13,768)
Mill Project	575,667	(25)	575,642
HLF Cambridgeshire Village Colleges	26,200	(11,276)	14,924
Nellie Tuk Tuk	3,600	(339)	3,261
Mill Project - CCC Grant	217,528	(6)	217,522
	<u>822,995</u>	<u>(25,414)</u>	<u>797,581</u>
TOTAL FUNDS	<u>932,001</u>	<u>(134,179)</u>	<u>797,822</u>

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted funds				
General fund	96,036	(12,651)	3,300	86,685
Emergency Operating Fund - Designated	50,000	-	-	50,000
Youth Theatre - Designated	-	(1,521)	1,521	-
Adult Theatre - Designated	-	5,914	(5,914)	-
Mill Project - Designated	50,000	(10,176)	(36,547)	3,277
	<u>196,036</u>	<u>(18,434)</u>	<u>(37,640)</u>	<u>139,962</u>
Restricted funds				
Edinburgh Bursary Fund	-	1,100	-	1,100
Building Fund	5,676	-	-	5,676
Fixed Asset Fund	206,846	(13,768)	-	193,078
Mill Project	130,572	424,630	(75,705)	479,497
CLT Project	3,505	-	-	3,505
HLF Cambridgeshire Village Colleges	18,638	(15,767)	-	2,871
High Sherriff	4,000	(5,093)	1,093	-
Nellie Tuk Tuk	-	9,970	-	9,970
Mill Project - Fixed Asset Fund	-	-	112,252	112,252
	<u>369,237</u>	<u>401,072</u>	<u>37,640</u>	<u>807,949</u>
TOTAL FUNDS	<u>565,273</u>	<u>382,638</u>	<u>-</u>	<u>947,911</u>

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,072	(52,723)	(12,651)
Youth Theatre - Designated	65,112	(66,633)	(1,521)
Adult Theatre - Designated	19,547	(13,633)	5,914
Mill Project - Designated	1,000	(11,176)	(10,176)
	<u>125,731</u>	<u>(144,165)</u>	<u>(18,434)</u>
Restricted funds			
Edinburgh Bursary Fund	2,000	(900)	1,100
Fixed Asset Fund	-	(13,768)	(13,768)
Mill Project	424,630	-	424,630
HLF Cambridgeshire Village Colleges	-	(15,767)	(15,767)
High Sherriff	-	(5,093)	(5,093)
Nellie Tuk Tuk	9,970	-	9,970
	<u>436,600</u>	<u>(35,528)</u>	<u>401,072</u>
TOTAL FUNDS	<u>562,331</u>	<u>(179,693)</u>	<u>382,638</u>

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	96,036	(4,941)	1,500	92,595
Emergency Operating Fund - Designated	50,000	-	-	50,000
Youth Theatre - Designated	-	(3,321)	3,321	-
Adult Theatre - Designated	-	5,914	(5,914)	-
Mill Project - Designated	50,000	(29,266)	(20,734)	-
Arts Council Covid grant - designated	-	2,000	-	2,000
Power to change Covid grant - designated	-	11,421	-	11,421
	<u>196,036</u>	<u>(18,193)</u>	<u>(21,827)</u>	<u>156,016</u>
Restricted funds				
Edinburgh Bursary Fund	-	1,100	-	1,100
Building Fund	5,676	-	-	5,676
Fixed Asset Fund	206,846	(27,536)	-	179,310
Mill Project	130,572	1,000,272	(984,748)	146,096
CLT Project	3,505	-	-	3,505
HLF Cambridgeshire Village Colleges	18,638	(843)	-	17,795
High Sherriff	4,000	(5,093)	1,093	-
Nellie Tuk Tuk	-	13,231	-	13,231
Mill Project - Fixed Asset Fund	-	-	1,005,732	1,005,732
Mill Project - CCC Grant	-	217,522	(250)	217,272
	<u>369,237</u>	<u>1,198,653</u>	<u>21,827</u>	<u>1,589,717</u>
TOTAL FUNDS	<u>565,273</u>	<u>1,180,460</u>	<u>-</u>	<u>1,745,733</u>

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,047	(95,988)	(4,941)
Youth Theatre - Designated	84,120	(87,441)	(3,321)
Adult Theatre - Designated	19,547	(13,633)	5,914
Mill Project - Designated	1,000	(30,266)	(29,266)
Arts Council Covid grant - designated	21,523	(19,523)	2,000
Power to change Covid grant - designated	17,500	(6,079)	11,421
	<u>234,737</u>	<u>(252,930)</u>	<u>(18,193)</u>
Restricted funds			
Edinburgh Bursary Fund	2,000	(900)	1,100
Fixed Asset Fund	-	(27,536)	(27,536)
Mill Project	1,000,297	(25)	1,000,272
HLF Cambridgeshire Village Colleges	26,200	(27,043)	(843)
High Sheriff	-	(5,093)	(5,093)
Nellie Tuk Tuk	13,570	(339)	13,231
Mill Project - CCC Grant	217,528	(6)	217,522
	<u>1,259,595</u>	<u>(60,942)</u>	<u>1,198,653</u>
TOTAL FUNDS	<u>1,494,332</u>	<u>(313,872)</u>	<u>1,180,460</u>

Fixed Asset Reserve Fund

This reflects the original purchase cost of the building and the cost of refurbishment covered by capital grants received less written off depreciation to date.

Building Fund

This was a grant received from Soham Town Council and has been used towards the upkeep of the building and to fund the repairs to the roof last year.

Streetlife Project

This was a grant received from The Heritage Lottery Fund for a two year project from August 2015 - August 2017 celebrating the streets and historic buildings of Soham, Ely and the Fens.

Edinburgh Bursary Fund

This is a discretionary fund to be used to support students taking part in the Edinburgh trip.

Mill Project

The purchase (February 2018) and renovation of Spencer's Mill, Soham to transform it into a community arts centre.

CLT Project

A project to provide funding to set up a community land trust.

VIVA ARTS AND COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

18. MOVEMENT IN FUNDS - continued

McBride Scholarship

A restricted fund for an annual donation which provides funding for young people and disadvantaged adults, unable to finance themselves, to attend the Edinburgh Festival and any other Viva projects.

HLF Cambridgeshire Village Colleges

This is funding for a Cambridgeshire Village Colleges project, celebrating the story of these unique schools which pioneered lifelong learning at the heart of rural communities.

High Sheriff

This is a fund to support the work that benefits younger children, such as our junior drama classes.

Nellie Tuk Tuk

Nellie is a Tuk Tuk vehicle run by volunteers to provide transport for older people in and around Soham.

All other restricted income in the year has been spent in the year for that which it was specifically given.

19. RELATED PARTY DISCLOSURES

MHH Partnership Ltd, a business controlled by the trustee Mr M G Hawes, provides book-keeping services to the Charity amounting to £6,468 (2019: £4,822) in the year ended 31 December 2020. This was provided on commercial terms and an accrual of £408 (2019: £210) was outstanding at the balance sheet date.

VIVA ARTS AND COMMUNITY GROUP LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	165,881	38,270
Grants	676,895	412,670
Membership and show fees	7,101	8,971
Theatre Tax relief	10,991	10,999
	<u>860,868</u>	<u>470,910</u>
Other trading activities		
Fundraising events	1,588	7,690
Letting of charitable property	3,000	2,636
Other income	1,000	-
	<u>5,588</u>	<u>10,326</u>
Investment income		
Deposit account interest	232	284
Charitable activities		
Ticket and Show Income	15,929	41,509
Workshops and classes	875	5,975
Trips, and outings	-	33,327
	<u>16,804</u>	<u>80,811</u>
Other income		
Covid Grant	48,509	-
Total incoming resources	<u>932,001</u>	<u>562,331</u>
EXPENDITURE		
Raising donations and legacies		
Fund raising expenses	105	1,633
Charitable activities		
Wages	24,013	27,259
Social security	444	-
Productions costs	22,430	50,241
Publicity	5,014	3,015
Sundries	828	1,041
Award Night Costs	-	1,864
Travel and Subsistence	40	854
Carried forward	52,769	84,274

This page does not form part of the statutory financial statements

VIVA ARTS AND COMMUNITY GROUP LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Charitable activities		
Brought forward	52,769	84,274
Trips and activities	-	29,097
Subscription	-	1,814
Workshops	3,636	5,935
	<u>56,405</u>	<u>121,120</u>
Support costs		
Management		
Rent, rates and water	3,557	338
Insurance	4,208	2,870
Light and heat	2,308	1,938
Telephone	1,117	1,570
Postage and stationery	591	391
Sundries	349	788
Website domain and upkeep	570	731
Repairs and renewals	547	809
Cleaning and licencing	180	245
Training	-	150
Costs of Northfield Unit	1,200	3,900
Professional fees	13,424	52
Depreciation	21,862	22,638
	<u>49,913</u>	<u>36,420</u>
Finance		
Bank charges	2,934	154
Loan	14,203	10,168
Non recoverable VAT	2,350	4,681
	<u>19,487</u>	<u>15,003</u>
Governance costs		
Independent Examiner Fee	1,800	1,400
Accountancy fees	6,469	4,117
	<u>8,269</u>	<u>5,517</u>
Total resources expended	<u>134,179</u>	<u>179,693</u>
Net income	<u><u>797,822</u></u>	<u><u>382,638</u></u>

This page does not form part of the statutory financial statements