

ARTS CONNECTION - CYSWLLT CELF

England & Wales · Charity number 1135641

Details

Other names	ARTS CONNECTION ORIGIN POWYS LTD, CYSWLLT CELF
Status	Registered
Legal form	Charitable company
Company number	02911716
Registered	2010-04-26
Register	View on the Charity Commission register

Contact

Address	Y Dolydd Llanfyllin Powys SY22 5LD
Phone	07814523521
Email	sian@artsconnection.org.uk
Website	https://artsconnection.org.uk

Activities

Objects: THE OBJECTS OF THE COMPANY ARE TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE EDUCATION AND PARTICIPATION IN THE ARTS INCLUDING, WITHOUT LIMITATION, VISUAL ARTS, PERFORMING ARTS AND DIGITAL ARTS IN MID AND NORTH WALES AND THE BORDERS AREA.

Activities: To promote, maintain, improve and advance education and participation in the arts including, without limitation, the visual, performing and digital arts and the provision of recreational and leisure time activities with the view to improving the quality of life in local communities in Mid and North Wales and the Borders area.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **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:** MID AND NORTH WALES AND THE BORDERS AREA.
- Powys
- Wrexham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£153,093	£166,281	-	-
2024-03-31	£140,199	£138,574	-	-
2023-03-31	£145,034	£137,220	-	-
2022-03-31	£123,646	£128,644	-	-
2021-03-31	£114,334	£87,133	-	-

Trustees

Name	Role	Appointed
Angela Contestabile	Chair	2021-07-29
Bryony Jo Wesson-Jones		2025-11-26
John Paul Hextall		2020-12-07
Mark Harding		2019-12-05
Martin Duckers		2019-06-07
Matthew James Gulliver		2024-11-20
Megan Fflur Howell		2026-06-01
Miranda Glen		2021-02-03

Accounts

Charity No.	1135641
Company No.	02911716

ARTS CONNECTION - CYSWLLT CELF
TRUSTEE'S REPORT AND UNAUDITED STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ARTS CONNECTION - CYSWLLT CELF
LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

A. Contestabile

M. Duckers

T. Edwards

M. Glen

M. Gulliver appointed on 20 November 2024

M. Harding

J. Hextall

G. Tansley resigned on 30 October 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02911716

Charity No. 1135641

Registered Office Y Dolydd
High Street
Llanfyllin
Powys
SY22 5LD

Independent Examiners KC Accountancy Services
Youth & Community Centre
High Street
Llanfyllin
SY22 5DB

ARTS CONNECTION - CYSWLLT CELF
CONTENTS

FOR THE YEAR ENDED 31 MARCH 2025

	Pages
Trustees' Annual Report	3 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12 to 21

ARTS CONNECTION - CYSWLLT CELF
TRUSTEE'S REPORT (INCLUDING DIRECTORS REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Chair's Report

As we reflect on another year at Arts Connection – Cyswllt Celf, it's heartening to see our mission continue to flourish in Mid Wales. This year has been particularly special as we celebrated our 30th Anniversary, marking three decades of enriching our community through the arts. Highlights of the Year: LYAC Thriving - It's wonderful to see the Llanfyllin Youth Arts Cafe (LYAC) still going strong. Their creativity and enthusiasm are truly inspiring and a testament to the vibrant future of the arts in our region. Winning the Arts and Business Cymru Award - We are incredibly proud to have received an Arts & Business (A&B) Award this year. This recognition underscores the impact of our work and the strong partnerships we've built within the community. Workhouse Party - Our new home at The Workhouse has become a central hub for our activities. The Workhouse Party was a fantastic celebration, bringing together artists, supporters, and the community in a joyful and creative atmosphere. Eisteddfod Arts - Collaborating with local communities for the Eisteddfod Urdd in Meifod was a highlight. The vibrant artworks created brought a splash of colour and a sense of pride to our towns, showcasing the power of community arts. I want to extend my heartfelt thanks to Siân and the entire team for their unwavering dedication and creativity. Despite the challenges, including team changes and the joys and disruptions of maternity leaves, everyone has pulled together magnificently. Our Board Members deserve a special mention for their invaluable insights and support. The shift to digital meetings has broadened our reach and inclusivity, and we look forward to welcoming more brilliant minds to our Board. The arts continue to be a powerful force for bringing people together, fostering connections, and transforming lives. Here's to another year of creativity and community.

Ymlaen & onwards,
Angela Contestabile
Chair

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014.

OBJECTIVES AND ACTIVITIES

To promote, maintain, improve, and advance education and participation in the arts including, without limitation, the visual, performing and digital arts and the provision of recreational and leisure time activities with the view to improving the quality of life in local communities in Mid and North Wales and the Borders area.

We achieve our objects through our vision, mission and aims:

Vision - To make the arts an integral part of people's lives

Mission - We will inspire people to participate in the arts, enhancing their creativity and wellbeing

Goals:

- Participation - To widen opportunities for people to engage and participate in the arts
- Diversity - To promote inclusivity and diversity in the arts
- Sustainability - To build a more sustainable, viable and resilient organisation

The trustees have paid due regard to public benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake

ACHIEVEMENTS AND PERFORMANCE

We have five creative programmes under which we deliver our charitable activities

Arts for All - creative programme aimed all ages and abilities with a focus on families and communities. We delivered a range of projects including:

- St Myllin's Day - activities and stalls for the Llanfyllin community
- Llanfyllin Ffilm - community cinema
- Ffilmic - annual photo and art competition which many local people entered
- Arts for Holidays - a series of workshops throughout the year for families
- Open Mic - monthly open sessions for the community
- Wuthering Heights Day - outdoor inclusive music and dance workshop
- Sculpting Vyrnwy - bringing people together to make things happen in Llanwddyn
- Calculating Arts - art and numeracy workshops for all ages
- Life Drawing - regular life drawing classes
- Eisteddfod Arts - working with communities to create art works for the Eisteddfod yr Urdd
- Festival of Lights - family light trail with story telling, photography and craft
- Noson Allan - Bringing high quality arts performances to rural audiences
- Workhouse party - a mini family festival celebrating the arts in many forms

Learning by Art is our creative programme aimed at children and young people. We delivered a range of projects including:

- LYAC - a weekly youth art cafe held in Llanfyllin, including a trip to see a musical in Liverpool
- Schools - creative workshops in schools willow sun, clay work, mural, Welsh Nursery Rhymes and more
- Youth Service - workshops with young people
- Arts for Holidays - a series of workshops throughout the year for young people
- Messy Play - creative and play activities for babies and toddlers
- All Wales Carer Fest - workshops for young carers at their annual festival

Art of Wellbeing is our creative programme focused on particular health agendas. We delivered a range of projects including:

- Masquerade – our annual arts and drama project for adults with learning disabilities
- Arts Extravaganza – summer arts projects for adults with disabilities from a cross North Powys
- Good Grief – a series of workshops exploring grief, death and dying
- Versus Arthritis - workshops for those with arthritis
- Wild@Heart - workshops for those with dementia and carers
- Wrecsam Wellbing - workshops for those who are homeless and in recovery

Wild @ Art is our creative programme focused on different environmental agendas. We delivered a range of projects including:

- Creative Climate Chats - a series of workshops around climate change and how things can be done at a local level as part of the Welsh Government move towards a Carbon-Free Future.
- Curlew Day
- Nature & Photography - talk by Brad Carr in partnership with BRACE

Skills & Thrills is our creative programme aimed at developing participatory arts practice. We delivered a range of projects including:

- Artist Training Fund - we supported artists to attend training to support their CPD
- Mentoring project - Mentoring two young participatory artists towards confidence running workshops
- Work Experience - a week-long work experience in partnership with Ysgol Llanfyllin

OUR VOLUNTEERS

We rely on the support of voluntary help. We are supported by a range of people from the communities we work in who support our exhibitions, events and workshops.

FINANCIAL REVIEW

We continue to be successful at building and maintaining relationships with key stakeholders and a range of partners. Through these relationships we are able to generate additional project funding, manage arts projects for other public and private agencies and work in partnership to create more opportunities for participation in high quality arts activity. We continue to receive funding from a broad range of trusts, foundations, partner organisations and other funding bodies and continue to have the confidence of key funders, particularly the Arts Council of Wales. Income is also generated from membership fees, participant fees, through the sale of services and equipment hire. It continues to be a tricky time for Arts funding, and we are not complacent.

Policy and procedure related to financial record keeping is robust, staff have received training and support where required. The charity has the power to make any investment which the Trustees see fit.

The Board of Trustees have a Reserves Policy and Exit Strategy to mitigate the risks identified in our risk register, i.e. sudden funding cuts, delayed payments or other unforeseen financial problems. Our aim is to maintain a reserve that is equivalent to 3 months operational activity; this designated reserve is currently set at £25,000.

At year end, unrestricted funds, excluding fixed assets and designated reserves totalled £12,694 . Of this figure, £11,619 has been designated for projects and the Trustees consider the free reserves of £1,076 to be in accordance with our reserves policy and are therefore at an acceptable level. However, they acknowledge the need to rebuild free reserves in the next financial year to ensure adequate provision for future contingency planning.

During the year, free reserves were utilised to meet higher salary and operating costs, support maternity cover and contribute to activities related to the organisation's 30th anniversary.

RISK

The Trustees ensure that the appropriate controls are in place to provide reasonable assurance against fraud and error. We have put systems in place, where practicable, to reduce exposure to these. We maintain a risk register based on identified risks, assessing their impact, and reducing and managing those risks which are regularly reviewed.

FUNDRAISING PRACTICE POLICY

Our Approach

We are registered with the Fundraising Regulator and work in a way that is compliant with the Code of Fundraising Practice. We are signed up to the Fundraising Promise meaning we are committed to ensuring that our fundraising is legal, open, honest and respectful.

We raise 1% of our income through fundraising. We have received '0' complaints about our fundraising activities.

How We Fundraise

We do not employ fundraising agencies, street fundraisers or undertake telephone fundraising programmes.

Fundraising is undertaken by the staff team and they fundraise in the following ways:

- Donation bucket at projects and events

Online:

- Don8 and similar platforms - social media and email
- Easy Fundraising and Give as You Like - a small donation made through the online shop if people choose to support us
- Paypal Giving Fund – people can choose to donate when they pay through Paypal
- Donation button on newsletters
- Powys Lotto ticket donations

Vulnerable People

Where we have reason to believe an individual is vulnerable and lacks the capacity to make decisions around their financial giving then a donation will not be taken.

If after the donation is taken we receive evidence that a person was in a vulnerable situation and lacked capacity to make the decision to donate, then the charity will return the donation, because it will be deemed that the original donation was invalid.

Complaints

If you are unhappy with anything we've done whilst fundraising, you can report this to us using our Complaints Procedure. We will listen to feedback and respond appropriately to compliments and criticism we receive.

If you cannot resolve these concerns you can contact the Fundraising Regulator directly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and does not have share capital. Advantage has been taken of Section 60 of the Companies Act 2006 exempting the charity from the requirement to show Limited with its name.

The charity is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

- Mr M Duckers
- Mr M Harding
- Mr J Hextall
- Ms M Glen
- Mr G Tansley
- Ms A Contestabile
- Mr T Edwards
- Mr M Gulliver

Prospective trustees are considered by the Trustees, co-opted onto the board and formally appointed at the AGM. Trustees will serve terms of three years, up to a maximum of two terms. The members may determine by ordinary resolution that a Trustee who has served six years in office may stand for re-election for a further term or further terms if they determine that it is in the best interests of the Charity that the Trustee should do so. The Trustees are able to appoint a trustee to fill any gaps in its list of skills and knowledge or as an additional trustee under the terms of our Memorandum and Articles of Association.

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

All trustees give their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses are disclosed in the accounts.

Staff pay is reviewed annually and normally increased according to NJC pay scales.

Staff

- Arts Manager Siân Walters
- Project Officer Kerala Irwin
- Finance & Administrative Assistant Kathryn Hughes
- Project Officer (Maternity Cover) Poppy King

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

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A. Contestabile
Trustee
26 November 2025

A handwritten signature in black ink, appearing to read 'A. Contestabile', written over a horizontal line.

ARTS CONNECTION - CYSWLLT CELF
INDEPENDENT EXAMINERS REPORT

FOR THE YEAR ENDED 31 MARCH 2025

I report to the charity trustees on my examination of the financial statements of Arts Connection-Cyswllt Celf for the year ended 31 March 2025.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 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.

Kim Cleminson-Jones FMAAT
KC Accountancy Services
Youth & Community Centre
High Street
Llanfyllin
Powys
SY22 5DB
26 November 2025

ARTS CONNECTION - CYSWLLT CELF
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Charitable activities	4	86,664	64,981	151,645	138,970
Investments	5	1,448	-	1,448	1,229
Total		88,112	64,981	153,093	140,199
Expenditure on:					
Charitable activities	6	98,351	67,831	166,182	138,574
Other	7	99	-	99	131
Total		98,450	67,831	166,281	138,705
Net gains on investments		-	-	-	-
Net (expenditure)/income	8	(10,338)	(2,850)	(13,188)	1,494
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(10,338)	(2,850)	(13,188)	1,494
Other gains and losses					
Net movement in funds		(10,338)	(2,850)	(13,188)	1,494
Reconciliation of funds:					
Total funds brought forward		48,033	27,234	75,267	73,773
Total funds carried forward		37,695	24,384	62,079	75,267

ARTS CONNECTION - CYSWLLT CELF
BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

Company No. 02911716	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	296	395
		<u>296</u>	<u>395</u>
Current assets			
Debtors	12	3,136	7,299
Cash at bank and in hand		70,888	75,727
		<u>74,024</u>	<u>83,026</u>
Creditors: Amount falling due within one year	13	(12,241)	(8,154)
Net current assets		<u>61,783</u>	<u>74,872</u>
Total assets less current liabilities		<u>62,079</u>	<u>75,267</u>
Net assets excluding pension asset or liability		<u>62,079</u>	<u>75,267</u>
Total net assets		<u><u>62,079</u></u>	<u><u>75,267</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		24,384	27,234
		<u>24,384</u>	<u>27,234</u>
Unrestricted funds	15		
General funds		1,076	9,695
Designated funds		36,619	38,338
		<u>37,695</u>	<u>48,033</u>
Reserves	15		
Total funds		<u><u>62,079</u></u>	<u><u>75,267</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the board on 26 November 2025

And signed on its behalf by:

A. Contestabile

Trustee

26 November 2025



1 Accounting policies**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Plant and machinery	25% Straight line
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Any assets with an original value of £500 or over are counted as fixed assets for accounting purposes. Tangible fixed assets are stated at cost less depreciation. From 1 April 2020, depreciation is provided at rates calculated to write off the cost of each asset over 4 years using the straight line depreciation method.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Charitable activities	100,382	38,588	138,970
Investments	1,229	-	1,229
Total	101,611	38,588	140,199
Expenditure on:			
Charitable activities	95,000	43,574	138,574
Other	131	-	131
Total	95,131	43,574	138,705
Net income	6,480	(4,986)	1,494
Net income before other gains/(losses)	6,480	(4,986)	1,494
Other gains and losses:			
Net movement in funds	6,480	(4,986)	1,494
Reconciliation of funds:			
Total funds brought forward	41,553	32,220	73,773
Total funds carried forward	48,033	27,234	75,267

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Membership Fees	671	-	671	852
Arts Council of Wales Revenue Grant	64,520	-	64,520	73,810
Project Grants and Participator Fees	21,463	64,981	86,444	64,273
Other Income	10	-	10	35
	86,664	64,981	151,645	138,970

5 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Interest receivable	1,448	1,448	1,229
	<u>1,448</u>	<u>1,448</u>	<u>1,229</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Project Costs	17,971	67,831	85,802	58,215
Staff Costs	68,697	-	68,697	65,049
Charitable Support Costs	11,683	-	11,683	15,310
<i>Governance costs</i>				
	<u>98,351</u>	<u>67,831</u>	<u>166,182</u>	<u>138,574</u>

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	99	99	131
	<u>99</u>	<u>99</u>	<u>131</u>

8 Net (expenditure)/income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	99	131
Independent Examiner's fee	1,500	1,500

9 Trustee remuneration and expenses

One or more of the trustees has been paid expenses in the current or prior periods.

	2025 Number	2024 Number
Number of trustees paid expenses	2	3
The nature of the reimbursed expenses	Payment made to trustees is made up of reimbursement and remuneration of project expenses paid personally and artist & enabler fees paid for work carried out on projects	
	£	£
Total expenses reimbursed to trustees	4,238	-

10 Staff costs

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

Total employee benefits received by key management personnel	65,867	61,608
--	--------	--------

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

	2025 Number	2024 Number
Arts Manager	1	1
Project Officer	1	1
Finance & Administrative Assistant	1	1
Administrative Assistant	-	1
	<u>3</u>	<u>4</u>

NEST Auto-Enrolment Scheme

11 Tangible fixed assets

	Plant and machinery £	Total £
Cost or revaluation		
At 1 April 2024	39,803	39,803
At 31 March 2025	<u>39,803</u>	<u>39,803</u>
Depreciation and impairment		
At 1 April 2024	39,408	39,408
Depreciation charge for the year	99	99
At 31 March 2025	<u>39,507</u>	<u>39,507</u>
Net book values		
At 31 March 2025	<u>296</u>	<u>296</u>
At 31 March 2024	<u>395</u>	<u>395</u>
Net book values of assets held under finance leases and hire purchase contracts and included above		
At 31 March 2025	<u>296</u>	<u>296</u>
At 31 March 2024	<u>394</u>	<u>394</u>

12 Debtors

	2025 £	2024 £
Trade debtors	1,177	6,336
Prepayments and accrued income	<u>1,959</u>	<u>963</u>
	<u>3,136</u>	<u>7,299</u>

13 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Trade creditors	103	705
Accruals	4,278	5,449
Deferred income	7,860	2,000
	<u>12,241</u>	<u>8,154</u>

14 Deferred Income

Movement of the deferred income shown in Creditors: amounts falling due within one year

	2025	2024
	£	£
At 1 April	2,000	7,909
Released in current year	(2,000)	(7,909)
Deferred in current year	7,860	2,000
At 31 March	<u>7,860</u>	<u>2,000</u>

15 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2025 £
Restricted funds:					
Restricted income funds:					
Llanfyllin Sings	1,335	-	(283)	-	1,052
PYMP	1,098	-	-	-	1,098
WCBC	915	-	(915)	-	-
No Strings Attached	529	-	-	-	529
Startime	3,110	-	(1,040)	-	2,070
Woodwork Training	1,024	-	-	-	1,024
Child Poverty Strategy	1,917	-	(1,917)	-	-
Your Best Friend	4,151	-	-	-	4,151
Money Talks	1,734	-	-	-	1,734
Dying Matters	2,075	-	(967)	-	1,108
CAHMS	1,500	-	-	-	1,500
Workhouse Party	791	14,735	(13,851)	-	1,675
Sculpting Vyrnwy - PAVO					
Making a Difference	4	17,350	(17,354)	-	-
Eisteddfod Arts - Menter					
Maldwyn	2,035	-	(2,035)	-	-
Newtown Fun - Powys					
County Council	591	997	(1,183)	-	405
Welsh Nursery Rhymes - Ty					
Cerdd	1,425	-	(1,425)	-	-
Mentoring	3,000	-	(364)	-	2,636
Creative Climate Chats	-	772	(772)	-	-
Credu	-	3,300	(1,500)	-	1,800
Ffilmic	-	700	(700)	-	-
Ffilm Llanfyllin	-	256	(256)	-	-
Wild @ Heart	-	5,000	(1,825)	-	3,175
Calculating Arts - PAVO	-	4,788	(4,788)	-	-
Arts for Holidays	-	1,077	(1,077)	-	-
Llanfyllin Youth Arts Cafe	-	12,056	(12,056)	-	-
Welshpool Mural	-	2,000	(1,573)	-	427
Playworks - Messy Play	-	1,200	(1,200)	-	-
Curlew Connections	-	750	(750)	-	-
<i>Total</i>	<u>27,234</u>	<u>64,981</u>	<u>(67,831)</u>	<u>-</u>	<u>24,384</u>
Unrestricted funds:					
General funds	9,695	88,112	(98,450)	1,719	1,076
Designated funds:					

Close Down Fund	25,000	-	-	-	25,000
Projects Fund	13,338	-	-	(1,719)	11,619
<i>Total</i>	<u>38,338</u>	<u>-</u>	<u>-</u>	<u>(1,719)</u>	<u>36,619</u>
 Total funds	 <u>75,267</u>	 <u>153,093</u>	 <u>(166,281)</u>	 <u>-</u>	 <u>62,079</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Llanfyllin Sings	Funds for singing workshops
PYMP	Powys Youth Music Project
WCBC	Funds for workshops in Wrexham
No Strings Attached	Music project
Startime	Family arts workshops to support personal, social and emotional development for 0-5 year olds
Woodwork Training	Supporting young carers develop their skills in wood working
Child Poverty Strategy	Consultation using the arts with different groups across Powys to inform Welsh Government's new strategy
Your Best Friend	Project in secondary schools exploring healthy relationships
Money Talks	Project for young people exploring creative skills and financial literacy
Dying Matters	Project focused on dying and grief
CAHMS	Project with young people
Workhouse Party	Family and community weekend event
Sculpting Vyrnwy - PAVO	
Making a Difference	Community project in Llanwddyn
Eisteddfod Arts - Menter	
Maldwyn	Projects with communities for the Eisteddfod Urdd
Newtown Fun - Powys	
County Council	Workshops for families
Welsh Nursery Rhymes - Ty	
Cerdd	Singing project for primary schools
Mentoring	For participatory artists at the beginning of their career
Creative Climate	
Chats	Creative chats for Welsh Government
Credu	Project with young carers
Ffilmic	Community photo and art competition
Ffilm Llanfyllin	Community Cinema
Wild @ Heart	People with dementia and their carers
Calculating Arts - PAVO	Art and numeracy workshops for all ages
Arts for Holidays	A series of workshops throughout the year for families
Llanfyllin Youth Arts Cafe	A weekly club for young people
Welshpool Mural	Workshops to design and paint a mural
Playworks - Messy Play	Creative and play activities for babies and toddlers
Curlew Connections	Event highlighting the efforts to conserve the future of this bird

Designated funds:

Close Down Fund	the Trustees' estimate of funds required to close down the company should such a need arise
Projects Fund	Represents funds already allocated to projects

16 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	296	296
Net current assets	61,783	61,783
	<u>62,079</u>	<u>62,079</u>

17 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	75,727	(4,839)	70,888
	<u>75,727</u>	<u>(4,839)</u>	<u>70,888</u>
Net debt	<u>75,727</u>	<u>(4,839)</u>	<u>70,888</u>

18 Related party disclosures

	2025	2024
	£	£
<i>Transactions with related parties</i>		
<i>Name of related party</i>	Fionnula Irwin	
<i>Description of relationship between the parties</i>	Sister to Staff Member - Kerala Irwin	
<i>Description of transaction and general amounts involved</i>	Artist Fee - Young Carer Fest	
<i>Amount due from/(to) the related party</i>	(299)	(653)
<i>Name of related party</i>	Kerala Irwin	
<i>Description of relationship between the parties</i>	Partner to Trustee Mark Harding	
<i>Description of transaction and general amounts involved</i>	LYAC Enabler Fee	
<i>Amount due from/(to) the related party</i>	-	(276)
<i>Controlling party</i>		

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Accounts

Charity No. 1135641
Company No. 02911716

ARTS CONNECTION - CYSWLLT CELF
TRUSTEE'S REPORT AND UNAUDITED STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

ARTS CONNECTION - CYSWLLT CELF
LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2024

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

A. Contestabile

M. Duckers

T. Edwards (appointed 15 November 2023)

M. Glen

M. Harding

J. Hextall

G. Tansley

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02911716

Charity No. 1135641

Registered Office Y Dolydd
High Street
Llanfyllin
Powys
SY22 5LD

Independent Examiners KC Accountancy Services
Youth & Community Centre
High Street
Llanfyllin
SY22 5DB

ARTS CONNECTION - CYSWLLT CELF
CONTENTS

FOR THE YEAR ENDED 31 MARCH 2024

	Pages
Trustees' Annual Report	4 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Accounts	13 to 23

CHAIR'S REPORT

2024 sees Arts Connection – Cyswllt Celf reaching the milestone of 30 years in the service and provision of Community Arts in Mid Wales. It also sees us reach the incredible total figure of £3 Million raised and spent on creating spaces for people to come together and participate in the arts via workshops, performances, exhibitions and events. All of this has been achieved with an evolving micro-team of Arts Officers and administrators, an incredible pool of Artists and Enablers and set within a governance framework of volunteers directors and trustees. Without each and every element of this mix we would fall short and as Chair I would like to offer praise and recognition to the thousands of people, we have worked with in our three decades.

Arts Connection – Cyswllt Celf believes in the power of Community Arts to transform lives and it is this belief which drives our mission. In 2023/24 this mission has manifest a wider array of projects and programmes in partnership with long term collaborators such as Credu and the Montgomeryshire Wildlife Trust (Create & Believe) and new collaborations such as Vibrant Vyrnwy (Sculpting Vyrnwy). We are proud that one of our Summer '23 Projects (Wind2) has been nominated for a prestigious Arts & Business Award and are delighted/relieved that AC-CC came through the ACW Investment Review with flying colours (from a process that saw many of other Arts Organisations lose either full or partial funding).

The year saw some wonderful international collaborations via the ACW funded 'Creative Connections' Project wherein we brought together communities in Africa and Wales via the Dolen Ffermio network and it also saw us bravely tackle the challenges of Death (Good Grief) and Toxic Relations (Your Best Friend).

To celebrate our 30th Anniversary we are preparing a programme of digital remembrance in addition to a Midsummer Celebration at the Workhouse and we look forwards to moving forwards with renewed optimism and the strength drawn from continued funding, a stable Board and a wonderful team of Artists, enablers and administrators – all under the leadership and guidance of our Arts Manager Siân Walters.

Ymlaen & onwards

Dux (Martin Duckers)
Chair

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014.

OBJECTIVES AND ACTIVITIES

To promote, maintain, improve, and advance education and participation in the arts including, without limitation, the visual, performing and digital arts and the provision of recreational and leisure time activities with the view to improving the quality of life in local communities in Mid and North Wales and the Borders area.

We achieve our objects through our vision, mission and aims:

Vision - To make the arts an integral part of people's lives

Mission - We will inspire people to participate in the arts, enhancing their creativity and wellbeing

Goals:

- Participation - To widen opportunities for people to engage and participate in the arts
- Diversity - To promote inclusivity and diversity in the arts
- Sustainability - To build a more sustainable, viable and resilient organisation

The trustees have paid due regard to public benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake

ACHIEVEMENTS AND PERFORMANCE

We have five creative programmes under which we deliver our charitable activities

Arts for All is our creative programme aimed all ages and abilities with a focus on families and communities.

We delivered a range of projects including:

- St Myllin's Day – activities and stalls for the Llanfyllin community
- Oswestry CultureFest – event celebrating diversity and equality.
- Llanfyllin Ffilm – community cinema supported by volunteers.
- Ffilmic – annual photo and art competition which many local people entered.
- Family Arts – a series of workshops throughout the year for families
- Child Poverty Strategy – consultation using the arts with different groups across Powys to inform Welsh Government's new strategy.
- Open Mic – monthly open jam sessions for the community
- Sculpting Vyrnwy – bringing people together to make things happen in Llanwddyn.
- Craft Time – workshops to support refugees into their local community.
- Life Drawing – regular life drawing sessions.
- Singing for Fun – series of outdoor summer singing sessions.
- Eisteddfod Arts – working with communities to create art works for the Eisteddfod yr Urdd.

Learning by Art is our creative programme aimed at children and young people. We delivered a range of projects including:

- Create & Believe – project to support young carers mental health across Powys, Wrexham, Conwy & Denbigh
- Your Best Friend – project in secondary schools exploring health relationships.
- MoneyTalks – project for young people exploring creative skills and financial literacy.
- LYAC – a weekly youth art café held in Llanfyllin.
- St David's Day Art Competition – art competition for children and young people.
- Llanfechain Illustration - 2 illustrators worked with children from Llanfechain school.
- Creative Connections – project in 2 schools, Llanfechain creating connection with nature and Llanfyllin creating connections with school children in Uganda.
- Friendships – series of workshops with Ysgol Bryn Alyn on friendships and behaviour.

Art of Wellbeing is our creative programme focused on particular health agendas. We delivered a range of projects including:

- Masquerade – our annual arts and drama project for adults with learning disabilities
- Arts Extravaganza – summer arts projects for adults with disabilities from a cross North Powys
- Good Grief – a series of workshops exploring grief, death and dying

Wild @ Art is our creative programme focused on different environmental agendas. We delivered a range of projects including:

- Creative Climate Chats - a series of workshops around climate change and how things can be done at a local level as part of the Welsh Government move towards a Carbon-Free Future.
- Wind2 - a business partnership with Wind2 working with schools to explore renewable energies.

Skills & Thrills is our creative programme aimed at developing participatory arts practice. We delivered a range of projects including:

- Creative Essentials – we ran a series of workshops for artists on how to photograph workshops and their art.
- Demystifying TV & Film Talk – a talk for people interested in working in the film and TV industry.
- Artist Training Fund – we supported artists to attend training to support their CPD.

OUR VOLUNTEERS

We rely on the support of voluntary help. We are supported by a range of people from the communities we work in who support our exhibitions, events and workshops.

FINANCIAL REVIEW

We continue to be successful at building and maintaining relationships with key stakeholders and a range of partners. Through these relationships we are able to generate additional project funding, manage arts projects for other public and private agencies and work in partnership to create more opportunities for participation in high quality arts activity. We continue to receive funding from a broad range of trusts, foundations, partner organisations and other funding bodies and continue to have the confidence of key funders, particularly the Arts Council of Wales. Income is also generated from membership fees, participant fees, through the sale of services and equipment hire. It continues to be a tricky time for Arts funding, and we are not complacent.

Policy and procedure related to financial record keeping is robust, staff have received training and support where required. The charity has the power to make any investment which the Trustees see fit.

The trustees have a duty to identify and review the risks to which the charity is exposed. They ensure that the appropriate controls are in place to provide reasonable assurance against fraud and error. They have put systems in place, where practicable, to reduce exposure to these. We maintain a risk register based on identified risks, assessing their impact, and reducing and managing those risks which are regularly reviewed.

The Board of Trustees have a Reserves Policy and Exit Strategy to mitigate the risks identified in our risk register, i.e. sudden funding cuts, delayed payments or other unforeseen financial problems. Our aim is to maintain a reserve that is equivalent to 3 months operational activity; this designated reserve is currently set at £25,000.

Unrestricted funds, excluding fixed assets and designated reserves are £22,638 at the year end. Of this figure, £13,338 has been designated for projects and the Trustees consider the free reserves of £9,300 to be in accordance with our reserves policy and are therefore at an acceptable level.

Risk

The trustees have a duty to identify and review the risks to which the charity is exposed. They ensure that the appropriate controls are in place to provide reasonable assurance against fraud and error. They have put systems in place, where practicable, to reduce exposure to these. We maintain a risk register based on identified risks, assessing their impact, and reducing and managing those risks which are regularly reviewed.

Covid-19

From 2023 – 2024 we found that Covid-19 had a vastly reduced impact on our work and the ability to deliver projects beyond the need to continue to be aware of the risk.

PLANS FOR FUTURE PERIODS

Our Approach

We are registered with the Fundraising Regulator and work in a way that is compliant with the Code of Fundraising Practice. We are signed up to the Fundraising Promise meaning we are committed to ensuring that our fundraising is legal, open, honest and respectful.

We raise 1% of our income through fundraising. We have received '0' complaints about our fundraising activities.

How We Fundraise

We do not employ fundraising agencies, street fundraisers or undertake telephone fundraising programmes.

Fundraising is undertaken by the staff team and they fundraise in the following ways:

- Donation bucket at projects and events

Online:

- LocalGiving – social media and email

- Smile.Amazon – a small donation is made through Amazon if people choose to support us

- Easy Fundraising – a small donation made through the online shop if people choose to support us

- Paypal Giving Fund – people can choose to donate when they pay through Paypal

- Donation button on newsletters

- Powys Lotto ticket donations

Vulnerable People

Where we have reason to believe an individual is vulnerable and lacks the capacity to make decisions around their financial giving then a donation will not be taken.

If after the donation is taken we receive evidence that a person was in a vulnerable situation and lacked capacity to make the decision to donate, then the charity will return the donation, because it will be deemed that the original donation was invalid.

Complaints

If you are unhappy with anything we've done whilst fundraising, you can report this to us using our Complaints Procedure. We will listen to feedback and respond appropriately to compliments and criticism we receive.

If you cannot resolve these concerns you can contact the Fundraising Regulator directly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and does not have share capital. Advantage has been taken of Section 60 of the Companies Act 2006 exempting the charity from the requirement to show Limited with its name. The charity is governed by its Memorandum and Articles of Association. The trustees, who are also the directors for the purpose of company law, and who served during the year were: Mr M Duckers Mr M Harding Mr J Hextall Ms M Glen Mr G Tansley Ms A Contestabile Mr T Edwards

Prospective trustees are considered by the trustees, co-opted onto the board and formally appointed at the AGM. Trustees will serve terms of three years, up to a maximum of two terms. The members may determine by ordinary resolution that a Trustee who has served six years in office may stand for re-election for a further term or further terms if they determine that it is in the best interests of the Charity that the Trustee should do so. The Trustees are able to appoint a trustee to fill any gaps in its list of skills and knowledge or as an additional trustee under the terms of our Memorandum and Articles of Association.

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

All trustees give their time freely and no trustee received remuneration in the year. Details of trustees' expenses are disclosed in the accounts.

Staff pay is reviewed annually and normally increased according to NJC pay scales.

Staff

Arts Manager Siân Walters

Project Officer Kerala Irwin

Finance Officer Marinke Fontein

Finance & Administrative Assistant (Maternity Cover) Bryony Wesson

Finance & Administrative Assistant Madeline Scaramuzza

Finance & Administrative Assistant Kathryn Hughes

Project Officer (Maternity Cover) Poppy King

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

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



A. Contestabile

Trustee

20 November 2024

I report to the charity trustees on my examination of the financial statements of Arts Connection-Cyswllt Celf for the year ended 31 March 2024.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 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.

Kim Cleminson-Jones
FMAAT
KC Accountancy Services
Youth & Community Centre
High Street
Llanfyllin
SY22 5DB
20 November 2024

ARTS CONNECTION - CYSWLLT CELF
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Charitable activities	4	100,382	38,588	138,970	144,440
Investments	5	1,229	-	1,229	594
Total		101,611	38,588	140,199	145,034
Expenditure on:					
Charitable activities	6	95,000	43,574	138,574	136,946
Other	7	131	-	131	274
Total		95,131	43,574	138,705	137,220
Net gains on investments		-	-	-	-
Net income	8	6,480	(4,986)	1,494	7,814
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		6,480	(4,986)	1,494	7,814
Other gains and losses					
Net movement in funds		6,480	(4,986)	1,494	7,814
Reconciliation of funds:					
Total funds brought forward		41,553	32,220	73,773	65,959
Total funds carried forward		48,033	27,234	75,267	73,773

ARTS CONNECTION - CYSWLLT CELF
BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2024

Company No. 02911716	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	395	526
		<u>395</u>	<u>526</u>
Current assets			
Debtors	12	7,299	1,098
Cash at bank and in hand		75,727	83,189
		<u>83,026</u>	<u>84,287</u>
Creditors: Amount falling due within one year	13	(8,154)	(11,040)
Net current assets		<u>74,872</u>	<u>73,247</u>
Total assets less current liabilities		<u>75,267</u>	<u>73,773</u>
Net assets excluding pension asset or liability		<u>75,267</u>	<u>73,773</u>
Total net assets		<u><u>75,267</u></u>	<u><u>73,773</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		27,234	32,220
		<u>27,234</u>	<u>32,220</u>
Unrestricted funds	15		
General funds		9,695	6,086
Designated funds		38,338	35,467
		<u>48,033</u>	<u>41,553</u>
Reserves	15		
Total funds		<u><u>75,267</u></u>	<u><u>73,773</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

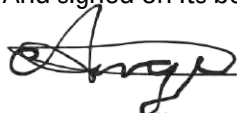
For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the board on 20 November 2024

And signed on its behalf by:



A. Contestabile Trustee
20 November 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Plant and machinery 25% Straight line

Any assets with an original value of £500 or over are counted as fixed assets for accounting purposes. Tangible fixed assets are stated at cost less depreciation. From 1 April 2020, depreciation is provided at rates calculated to write off the cost of each asset over 4 years using the straight line depreciation method.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Charitable activities	77,795	66,645	144,440
Investments	594	-	594
Total	78,389	66,645	145,034
Expenditure on:			
Charitable activities	84,734	52,212	136,946
Other	274	-	274
Total	85,008	52,212	137,220
Net income	(6,619)	14,433	7,814
Net income before other gains/(losses)	(6,619)	14,433	7,814
Other gains and losses:			
Net movement in funds	(6,619)	14,433	7,814
Reconciliation of funds:			
Total funds brought forward	48,172	17,787	65,959
Total funds carried forward	41,553	32,220	73,773

4 Income from charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Membership Fees	852	-	852	570
Arts Council of Wales Revenue Grant	73,810	-	73,810	68,984
Project Grants and Participator Fees	25,685	38,588	64,273	74,867
Other Income	35	-	35	19
	<u>100,382</u>	<u>38,588</u>	<u>138,970</u>	<u>144,440</u>

5 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest receivable	1,229	1,229	594
	<u>1,229</u>	<u>1,229</u>	<u>594</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Staff Costs	58,215	-	58,215	56,727
Project Costs	21,475	43,574	65,049	69,783
Charitable Support Costs	15,310	-	15,310	10,436
<i>Governance costs</i>				
	<u>95,000</u>	<u>43,574</u>	<u>138,574</u>	<u>136,946</u>

7 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	131	131	274
	<u>131</u>	<u>131</u>	<u>274</u>

8 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	131	274
Independent Examiner's fee	1,500	1,320

9 Trustee remuneration and expenses

	2024	2023
	Number	Number
Number of trustees paid expenses	3	3
The nature of the reimbursed expenses	Payment made to trustees is made up of reimbursement and remuneration of project expenses paid personally and artist & enabler fees paid for work carried out on projects	

10 Staff costs

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

Total employee benefits received by key management personnel	61,608	55,450
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The average monthly number of full time equivalent employees during the year was as follows:

	2024	2023
	Number	Number
Arts Manager	1	1
Project Officer	1	1
Finance Officer	1	1
Administrative Assistant	1	1
	<u>4</u>	<u>4</u>

NEST Auto-Enrolment Scheme

11 Tangible fixed assets

	Plant and machinery	Total
	£	£
Cost or revaluation		
At 1 April 2023	39,803	39,803
At 31 March 2024	<u>39,803</u>	<u>39,803</u>
Depreciation and impairment		
At 1 April 2023	39,277	39,277
Depreciation charge for the year	131	131
At 31 March 2024	<u>39,408</u>	<u>39,408</u>
Net book values		
At 31 March 2024	<u>395</u>	<u>395</u>
At 31 March 2023	<u>526</u>	<u>526</u>

12 Debtors

	2024	2023
	£	£
Trade debtors	6,336	150
Prepayments and accrued income	963	948
	<u>7,299</u>	<u>1,098</u>

13 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	705	1,345
Accruals	5,449	1,785
Deferred income	2,000	7,910
	<u>8,154</u>	<u>11,040</u>

14 Deferred Income

Movement of the deferred income shown in Creditors: amounts falling due within one year

	2024	2023
	£	£
At 1 April	7,909	1,000
Released in current year	(7,909)	(1,000)
Deferred in current year	2,000	7,909
At 31 March	<u>2,000</u>	<u>7,909</u>

15 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2024 £
Restricted funds:					
Restricted income funds:					
Llanfyllin Sings	1,804	-	(469)	-	1,335
PYMP	1,098	-	-	-	1,098
WCBC	915	-	-	-	915
No Strings Attached	529	-	-	-	529
Startime	3,110	-	-	-	3,110
Woodwork Training	1,024	-	-	-	1,024
Child Poverty Strategy	4,850	-	(2,933)	-	1,917
Create & Believe	5,406	-	(5,406)	-	-
Your Best Friend	9,329	-	(5,178)	-	4,151
Money Talks	4,155	-	(2,421)	-	1,734
Dying Matters	-	5,000	(2,925)	-	2,075
CAHMS	-	1,500	-	-	1,500
Workhouse Party	-	870	(79)	-	791
Sculpting Vyrnwy - PAVO					
Making a Difference	-	1,961	(1,957)	-	4
Eisteddfod Arts - Menter					
Maldwyn	-	4,510	(2,475)	-	2,035
Newtown Fun - Powys					
County Council	-	1,280	(689)	-	591
Welsh Nursery Rhymes - Ty					
Cerdd	-	1,425	-	-	1,425
Powys Youth Service	-	8,031	(8,031)	-	-
Mentoring	-	3,000	-	-	3,000
Creative Climate Chats	-	1,307	(1,307)	-	-
Credu	-	1,100	(1,100)	-	-
Wind2	-	3,000	(3,000)	-	-
Craft Time	-	1,485	(1,485)	-	-
Ffilmic	-	700	(700)	-	-
Ffilm Llanfyllin	-	769	(769)	-	-
Creative Connections	-	2,650	(2,650)	-	-
<i>Total</i>	<u>32,220</u>	<u>38,588</u>	<u>(43,574)</u>	<u>-</u>	<u>27,234</u>
Unrestricted funds:					
General funds	6,086	101,611	(95,131)	(2,871)	9,695
Designated funds:					
Close Down Fund	25,000	-	-	-	25,000
Projects Fund	10,467	-	-	2,871	13,338
<i>Total</i>	<u>35,467</u>	<u>-</u>	<u>-</u>	<u>2,871</u>	<u>38,338</u>

Total funds	<u>73,773</u>	<u>140,199</u>	<u>(138,705)</u>	<u>-</u>	<u>75,267</u>
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Purposes and restrictions in relation to the funds:

Restricted funds:

Llanfyllin Sings	Funds for singing workshops
PYMP	Powys Youth Music Project
WCBC	Funds for workshops in Wrexham
No Strings Attached	Funds for workshops in Wrexham
Startime	Family arts workshops to support personal, social and emotional development for 0-5 year olds
Woodwork Training	Supporting young carers develop their skills in wood working
Child Poverty Strategy	Consultation using the arts with different groups across Powys to inform Welsh Government's new strategy
Create & Believe	Project to support young carers mental health across Powys, Wrexham, Conwy & Denbigh
Your Best Friend	Project in secondary schools exploring healthy relationships
Money Talks	Project for young people exploring creative skills and financial literacy
Dying Matters	Project focused on dying and grief
CAHMS	Project with young people
Workhouse Party	Family and community weekend event
Sculpting Vyrnwy - PAVO	Community project in Llanwddyn
Making a Difference	
Eisteddfod Arts - Menter Maldwyn	Projects with communities for the Eisteddfod Urdd
Newtown Fun - Powys County Council	Workshops for families
Welsh Nursery Rhymes - Ty Cerdd	Singing project for primary schools
Powys Youth Service	Towards weekly sessions for Llanfyllin Youth Arts Cafe
Mentoring	For participatory artists at the beginning of their career
Creative Climate Chats	Creative chats for Welsh Government
Credu	Project with young carers
Wind2	Sustainability project with primary schools
Craft Time	Community project integrating refugees
Ffilmic	Community photo and art competition
Ffilm Llanfyllin	Community cinema
Creative Connections	ACW funded project in 2 primary schools
Designated funds:	
Close Down Fund	the Trustees' estimate of funds required to close down the company should such a need arise
Projects Fund	Represents funds already allocated to projects

16 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	395	395
Net current assets	74,872	74,872
	<u>75,267</u>	<u>75,267</u>

17 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	83,189	(7,462)	75,727
	<u>83,189</u>	<u>(7,462)</u>	<u>75,727</u>
Net debt	<u>83,189</u>	<u>(7,462)</u>	<u>75,727</u>

18 Related party disclosures

	2024	2023
	£	£
<i>Transactions with related parties</i>		
<i>Name of related party</i>	Kerala Irwin	
<i>Description of relationship between the parties</i>	Partner to Trustee - Mark Harding	
<i>Description of transaction and general amounts involved</i>	LYAC Enabler Fee	
<i>Amount due from/(to) the related party</i>	(276)	(996)
<i>Name of related party</i>	Fionnula Irwin	
<i>Description of relationship between the parties</i>	Sister to Staff Member - Kerala Irwin	
<i>Description of transaction and general amounts involved</i>	Artist Fee, Materials and Travel	
<i>Amount due from/(to) the related party</i>	(653)	(763)
<i>Name of related party</i>	Fionnula Irwin	
<i>Description of relationship between the parties</i>	Sister to Staff Member - Kerala Irwin	
<i>Description of transaction and general amounts involved</i>	Artist Fee, Training and Travel	
<i>Amount due from/(to) the related party</i>	-	(763)
<i>Name of related party</i>	Sally Duckers	
<i>Description of relationship between the parties</i>	Wife to Trustee - Martin Duckers	
<i>Description of transaction and general amounts involved</i>	Dyfodol Artist Fee	
<i>Amount due from/(to) the related party</i>	-	(512)
<i>Controlling party</i>		
The company is limited by guarantee and has no share capital; thus no single party controls the company.		

Accounts

Charity No. 1135641
Company No. 02911716

ARTS CONNECTION - CYSWLLT CELF
TRUSTEE'S REPORT AND UNAUDITED STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

ARTS CONNECTION - CYSWLLT CELF
LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2023

Directors and Trustees

The Directors of the charitable company are its Trustees for the purpose of charity law.

The following Directors and Trustees served during the year:

Mr M Duckers
Ms K Irwin (Resigned December 2022)
Mr M Harding
Mr J Hextall
Ms M Glen
Mr G Tansley
Ms A Contestabile

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02911716
Charity No. 1135641

Registered Office Y Dolydd
High Street
Llanfyllin
Powys
SY22 5LD

Independent Examiners KC Accountancy Services
Youth & Community Centre
High Street
Llanfyllin
SY22 5DB

ARTS CONNECTION - CYSWLLT CELF
CONTENTS

	Pages
Trustees' Annual Report	3 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12 to 22

ARTS CONNECTION - CYSWLLT CELF
TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

CHAIR'S REPORT

Arts Connection – Cyswllt Celf have been doing what we do for more than 25 years and we keep on going; we keep on creating local spaces for everyday people to connect with art, with nature and with each other.

We continue to believe that the arts can and do have a positive and transformational effect on individual and community lives- we see this happen in our work.

How have we being doing? It's been quite a topsy time as society emerged from the covid chaos and on behalf of the Board I'd like to publicly applaud Sian and her team for managing things sensibly during times of interrupted plans and ruptured budgets. Siân, Sioned, Marinke, Rhian, Ruth- a flexible evolving team who have done incredibly well to stay on top of their game and deliver so many sessions all over these hills as the dust settled and inflation came.

Our new home at The Workhouse is working out well. It is our hub, our heart and our storeroom and is increasingly becoming an incredible platform for arts encounters – this all means that we have growing ambitions!! Now we are onsite we can hopefully begin to think about bigger/better/bolder plans and develop creative ideas with others. The building is tenanted by some incredibly talented artists and artisans and it hosts regular cultural events of many flavours so we are in a good place...

We hope the new logo continues to find itself on successful bids for public monies. Our current funding streams seem ok – they are as fluid as ever was, but we keep on looking and we keep on finding just enough to make good things happen. A special thanks this year to the Global MSN without whom so much wouldn't have happened. – our work with WKD & CREDU has seen so many respite encounters funded – places and spaces for being together and trying new things which included the All Wales Young Carers Festival, the CREDU Big Weekend and Another Kind of Summer (an international exchange of open play and learning) We did so many things in so many places it wouldn't make sense to list them all, our artists travelled near and far to make art with many many folks, a mural popped up in Welshpool, kids learnt to code, lonely people have become less lonely in a world with a few more colours - wellbeing has been our truest aim as recover from the damage done and heal ourselves as communities.

Ymlaen & onwards

Dux (Martin Duckers)

Chair

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014.

OBJECTIVES AND ACTIVITIES

The charity's objectives are to promote, maintain, improve and advance education and participation in the arts including, without limitation, visual arts, performing arts and digital arts in Mid and North Wales and the Borders area

We achieve our objects through our vision, mission and aims:

Vision - To make the arts an integral part of people's lives

Mission - We will inspire people to participate in the arts, enhancing their creativity and wellbeing

Goals:

- Participation - To widen opportunities for people to engage and participate in the arts
- Diversity - To promote inclusivity and diversity in the arts
- Sustainability - To build a more sustainable, viable and resilient organisation

The trustees have paid due regard to public benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake

ACHIEVEMENTS AND PERFORMANCE

We have five creative programmes under which we deliver our charitable activities

Arts for All is our creative programme aimed all ages and abilities with a focus on families and older people.

We delivered a range of projects including:

- Cerflunio Ceiriog – exploring the history of the Ceiriog valley to create public art works
- All Together Now – community cohesion project within a residential area in Llanfyllin
- St Myllin's Day – activities and stalls for the Llanfyllin community
- Oswestry CultureFest – celebrating diversity and equality with workshops and stalls
- Llanfyllin Ffilm – community cinema supported by volunteers
- Ffilmic – annual photo competition which many local people entered
- Family Arts – outdoor nature crafts and Halloween
- Future Designs – Community consultation project across 11 localities in the Cain and Tanat Valleys
- Child Poverty Strategy – Consultation using the arts with different groups across Powys to inform Welsh Government's new strategy
- Open Studios – Artist open studios weekend in Llanfyllin
- Open Mic – we delivered a series of virtual and in person events

Learning by Art is our creative programme aimed at children and young people. We delivered a range of projects including:

- Create & Believe – Project to support young carers mental health across Powys, Wrexham, Conwy & Denbigh
- Your Best Friend – Project in secondary schools exploring health relationships
- Mini Creators – Weekly drop in-sessions of toddlers and their carers
- MoneyTalks – Project for young people exploring creative skills and financial literacy
- Black History Month – we ran a series of workshops at Ysgol Llanfyllin
- Summer of Fun - arts and crafts workshops for children and families over the summer
- Winter of Wellbeing – arts and crafts workshops for children and families over the winter

Art of Wellbeing is our creative programme focused on particular health agendas. We delivered a range of projects including:

- Masquerade – our annual arts and drama project for adults with learning disabilities
- Arts Extravaganza – summer arts projects for adults with disabilities from a cross North Powys
- Wrexham Wellbeing – weekly arts workshops to support health & wellbeing outcomes for homeless people in Wrexham
- Llanfyllin Youth Arts Café – weekly art workshop for young people

Wild @ Art is our creative programme focused on different environmental agendas. We delivered a range of projects including:

- Dolydd Gobaith – we delivered a series of workshops creating natural dyes and paint brushes to create art works
- Swift Mappers – we created a willow swift with families

Skills & Thrills is our creative programme aimed at developing participatory arts practice. We delivered a range of projects including:

- Creative Essentials – we ran a training day for young people to learn facilitation and workshop skills
- Artist Training Fund – we supported artists to attend training to support their CPD

Our Volunteers

We rely on the support of voluntary help. We are supported by a range of people from the communities we work in who support our exhibitions, events and workshops.

FINANCIAL REVIEW

We are successful at building and maintaining relationships with key stakeholders and a range of partners. Through these relationships we are able to generate additional project funding, manage arts projects for other public and private agencies and work in partnership to create more opportunities for participation in high quality arts activity. We receive funding from a broad range of trusts, foundations, partner organisations and other funding bodies and continue to have the confidence of key funders, in particular the Arts Council of Wales. Income is also generated from membership fees, participant fees, through the sale of services and equipment hire.

Policy and procedure related to financial record keeping is robust, staff have received training and support where required. The charity has the power to make any investment which the trustees see fit.

The trustees have a duty to identify and review the risks to which the charity is exposed. They ensure that the appropriate controls are in place to provide reasonable assurance against fraud and error. They have put systems in place, where practicable, to reduce exposure to these. We maintain a risk register based on identified risks, assessing their impact, and reducing and managing those risks which are regularly reviewed.

The Board of Trustees have a Reserves Policy and Exit Strategy to mitigate the risks identified in our risk register, i.e. sudden funding cuts, delayed payments or other unforeseen financial problems. Our aim is to maintain a reserve that is equivalent to 3 months operational activity; this designated reserve is currently set at £25,000.

Unrestricted funds, excluding fixed assets and designated reserves are £16,027 at the year end. Of this figure, £10,467 has been designated for projects and the Trustees consider the free reserves of £5,560 to be in accordance with our reserves policy and are therefore at an acceptable level.

Risk

The trustees have a duty to identify and review the risks to which the charity is exposed. They ensure that the appropriate controls are in place to provide reasonable assurance against fraud and error. They have put systems in place, where practicable, to reduce exposure to these. We maintain a risk register based on identified risks, assessing their impact, and reducing and managing those risks which are regularly reviewed.

Covid-19

From 2022 – 2023 we found that Covid-19 had a much lesser impact on our work and ability to deliver projects.

FUNDRAISING PRACTICE POLICY

Our Approach

We are registered with the Fundraising Regulator and work in a way that is compliant with the Code of Fundraising Practice. We are signed up to the Fundraising Promise meaning we are committed to ensuring that our fundraising is legal, open, honest and respectful.

We raise 1% of our income through fundraising. We have received '0' complaints about our fundraising activities.

How We Fundraise

We do not employ fundraising agencies, street fundraisers or undertake telephone fundraising programmes.

Fundraising is undertaken by the staff team and they fundraise in the following ways:

- Donation bucket at projects and events

Online:

- LocalGiving – social media and email
- Smile.Amazon – a small donation is made through Amazon if people choose to support us
- Easy Fundraising – a small donation made through the online shop if people choose to support us
- Paypal Giving Fund – people can choose to donate when they pay through Paypal

Vulnerable People

Where we have reason to believe an individual is vulnerable and lacks the capacity to make decisions around their financial giving then a donation will not be taken.

If after the donation is taken we receive evidence that a person was in a vulnerable situation and lacked capacity to make the decision to donate, then the charity will return the donation, because it will be deemed that the original donation was invalid.

Complaints

If you are unhappy with anything we've done whilst fundraising, you can report this to us using our Complaints Procedure. We will listen to feedback and respond appropriately to compliments and criticism we receive.

If you cannot resolve these concerns you can contact the Fundraising Regulator directly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and does not have share capital. Advantage has been taken of Section 60 of the Companies Act 2006 exempting the charity from the requirement to show Limited with its name.

The charity is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr M Duckers
Ms K Irwin (Resigned December 2022)
Mr M Harding
Mr J Hextall
Ms M Glen
Mr G Tansley
Ms A Contestabile

Prospective trustees are considered by the trustees, co-opted onto the board and formally appointed at the AGM. Trustees will serve terms of three years, up to a maximum of two terms. The members may determine by ordinary resolution that a Trustee who has served six years in office may stand for re-election for a further term or further terms if they determine that it is in the best interests of the Charity that the Trustee should do so. The Trustees are able to appoint a trustee to fill any gaps in its list of skills and knowledge or as an additional trustee under the terms of our Memorandum and Articles of Association.

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

All trustees give their time freely and no trustee received remuneration in the year. Details of trustees' expenses are disclosed in the accounts.

Staff pay is reviewed annually and normally increased according to NJC pay scales.

Staff
Arts Manager Siân Walters
Administrative Assistant / Project Officer Rhian Davies
Project Officer Kerala Irwin
Administrative Assistant Ruth Hardwick
Administrative Assistant (Maternity Leave) Ruth Laing
Finance Officer Marinke Fontein

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A handwritten signature in dark ink, appearing to read 'M. Duckers', written in a cursive style.

M. Duckers

Trustee

13 November 2023

ARTS CONNECTION - CYSWLLT CELF
INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2023

I report to the charity trustees on my examination of the financial statements of Arts Connection-Cyswllt Celf for the year ended 31 March 2023.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 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.

Kim Cleminson-Jones

Kim Cleminson-Jones
FMAAT
KC Accountancy Services
Youth & Community Centre
High Street
Llanfyllin
SY22 5DB
13 November 2023

ARTS CONNECTION - CYSWLLT CELF
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Charitable activities	4	77,795	66,645	144,440	123,174
Investments	5	594	-	594	472
Total		78,389	66,645	145,034	123,646
Expenditure on:					
Charitable activities	6	84,734	52,212	136,946	128,644
Other	7	274	-	274	-
Total		85,008	52,212	137,220	128,644
Net gains on investments		-	-	-	-
Net income/(expenditure)	8	(6,619)	14,433	7,814	(4,998)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		(6,619)	14,433	7,814	(4,998)
Other gains and losses					
Net movement in funds		(6,619)	14,433	7,814	(4,998)
Reconciliation of funds:					
Total funds brought forward		48,172	17,787	65,959	70,957
Total funds carried forward		41,553	32,220	73,773	65,959

ARTS CONNECTION - CYSWLLT CELF
BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2023

Company No. 02911716	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	526	100
		<u>526</u>	<u>100</u>
Current assets			
Debtors	12	1,098	1,408
Cash at bank and in hand		83,189	74,767
		<u>84,287</u>	<u>76,175</u>
Creditors: Amount falling due within one year	13	(11,040)	(10,316)
Net current assets		<u>73,247</u>	<u>65,859</u>
Total assets less current liabilities		<u>73,773</u>	<u>65,959</u>
Net assets excluding pension asset or liability		<u>73,773</u>	<u>65,959</u>
Total net assets		<u><u>73,773</u></u>	<u><u>65,959</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		32,220	17,787
		<u>32,220</u>	<u>17,787</u>
Unrestricted funds	15		
General funds		6,086	9,498
Designated funds		35,467	38,674
		<u>41,553</u>	<u>48,172</u>
Reserves	15		
Total funds		<u><u>73,773</u></u>	<u><u>65,959</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the board on 13 November 2023

And signed on its behalf by:

M. Duckers

Trustee

13 November 2023

ARTS CONNECTION - CYSWLLT CELF
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Plant and machinery	25% Straight line
---------------------	-------------------

Any assets with an original value of £500 or over are counted as fixed assets for accounting purposes. Tangible fixed assets are stated at cost less depreciation. From 1 April 2020, depreciation is provided at rates calculated to write off the cost of each asset over 4 years using the straight line depreciation method.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Charitable activities	77,101	46,073	123,174
Investments	472	-	472
Total	77,573	46,073	123,646
Expenditure on:			
Charitable activities	71,087	57,557	128,644
Total	71,087	57,557	128,644
Net income	6,486	(11,484)	(4,998)
Net income before other gains/(losses)	6,486	(11,484)	(4,998)
Other gains and losses:			
Net movement in funds	6,486	(11,484)	(4,998)
Reconciliation of funds:			
Total funds brought forward	41,686	29,271	70,957
Total funds carried forward	48,172	17,787	65,959

4 Income from charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Membership Fees	570	-	570	909
Arts Council of Wales Revenue Grant	68,984	-	68,984	65,921
Project Grants and Participator Fees	8,222	66,645	74,867	56,242
Other Income	19	-	19	102
	77,795	66,645	144,440	123,174

5 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Interest receivable	594	594	472
	<u>594</u>	<u>594</u>	<u>472</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Staff Costs	56,727	-	56,727	54,500
Project Costs	17,571	52,212	69,783	59,326
Charitable Support Costs	10,436	-	10,436	14,818
<i>Governance costs</i>				
	<u>84,734</u>	<u>52,212</u>	<u>136,946</u>	<u>128,644</u>

7 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	274	274	-
	<u>274</u>	<u>274</u>	<u>-</u>

8 Net income/(expenditure) before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	274	-

9 Trustee remuneration and expenses

	2023 Number	2022 Number
Number of trustees paid expenses	3	4

The nature of the reimbursed expenses

Payment made to trustees is made up of reimbursement and remuneration of project expenses paid personally and artist & enabler fees paid for work carried out on projects

10 Staff costs

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

Total employee benefits received by key management personnel	55,450	54,500
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The average monthly number of full time equivalent employees during the year was as follows:

	2023 Number	2022 Number
Arts Manager	1	1
Project Officer	1	1
Finance Officer	1	1
Administrative Assistant	1	1
	<u>4</u>	<u>4</u>

NEST Auto-Enrolment Scheme

11 Tangible fixed assets

	Plant and machinery £	Total £
Cost or revaluation		
At 1 April 2022	39,103	39,103
Additions	700	700
At 31 March 2023	<u>39,803</u>	<u>39,803</u>
Depreciation and impairment		
At 1 April 2022	39,003	39,003
Depreciation charge for the year	274	274
At 31 March 2023	<u>39,277</u>	<u>39,277</u>
Net book values		
At 31 March 2023	<u>526</u>	<u>526</u>
At 31 March 2022	<u>100</u>	<u>100</u>

12 Debtors

	2023 £	2022 £
Trade debtors	150	546
Prepayments and accrued income	948	862
	<u>1,098</u>	<u>1,408</u>

13 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,346	3,716
Accruals	1,784	5,600
Deferred income	7,910	1,000
	<u>11,040</u>	<u>10,316</u>

14 Deferred Income

Movement of the deferred income shown in Creditors: amounts falling due within one year

	2023	2022
	£	£
At 1 April	1,000	11,300
Released in current year	(1,000)	(11,300)
Deferred in current year	7,909	1,000
At 31 March	<u>7,909</u>	<u>1,000</u>

15 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2023 £
Restricted funds:					
Restricted income funds:					
Llanfyllin Youth Arts Cafe	-	8,767	(8,767)	-	-
Future Designs	-	12,136	(12,136)	-	-
Llanfyllin Sings	1,804	-	-	-	1,804
PYMP	1,098	-	-	-	1,098
WCBC	915	-	-	-	915
No Strings Attached	529	-	-	-	529
Adventures in Nature	378	2,290	(2,668)	-	-
Wreccsam Wellbeing	1,511	-	(1,511)	-	-
Beyond the Hills & Felt Away	639	-	(639)	-	-
Cerflunio Ceiriog	485	-	(485)	-	-
All Together Now	4,478	-	(4,478)	-	-
Startime	3,110	-	-	-	3,110
Winter of Wellbeing	1,816	-	(1,816)	-	-
Woodwork Training	1,024	-	-	-	1,024
Wreccsam 2025	-	1,000	(1,000)	-	-
Oswestry CultureFest	-	2,200	(2,200)	-	-
St Myllins Day	-	750	(750)	-	-
Open Studios	-	250	(250)	-	-
Llanfyllin Ffilm	-	237	(237)	-	-
Child Poverty Strategy	-	4,975	(125)	-	4,850
Create & Believe	-	16,380	(10,974)	-	5,406
Summer of Fun	-	2,160	(2,160)	-	-
Your Best Friend	-	10,000	(671)	-	9,329
Mini Creators	-	500	(500)	-	-
Money Talks	-	5,000	(845)	-	4,155
<i>Total</i>	<u>17,787</u>	<u>66,645</u>	<u>(52,212)</u>	<u>-</u>	<u>32,220</u>
Unrestricted funds:					
General funds	9,498	78,389	(85,008)	3,207	6,086
Designated funds:					
Close Down Fund	25,000	-	-	-	25,000
Projects Fund	13,674	-	-	(3,207)	10,467
<i>Total</i>	<u>38,674</u>	<u>-</u>	<u>-</u>	<u>(3,207)</u>	<u>35,467</u>

Total funds	65,959	145,034	(137,220)	-	73,773
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Purposes and restrictions in relation to the funds:

Restricted funds:

Llanfyllin Youth Arts Cafe	Weekly art project for young people in Llanfyllin
Future Designs	Community consultation project across 11 localities in the Cain and Tanat Valleys
Llanfyllin Sings	Funds for singing workshops
PYMP	Powys Youth Music Project
WCBC	Funds for workshops in Wrexham
No Strings Attached	Music project
Adventures in Nature	Project exploring biodiversity using the arts in the Welshpool area
Wreccsam Wellbeing	Weekly arts workshops to support health & wellbeing outcomes for homeless people in Wrexham
Beyond the Hills & Felt Away	Weekly felt workshops to support people who were isolated, lonely or with poor mental health
Cerflunio Ceiriog	Exploring the history of the Ceiriog valley to create public art works
All Together Now	Community cohesion project within a residential area in Llanfyllin
Startime	Family arts workshops to support personal, social, and emotional development for 0-5 years olds
Winter of Wellbeing	Arts & Crafts workshops for children and families over the winter
Woodwork Training	Supporting young carers to develop their skills in wood working
Wreccsam 2025	Celebration project for city of culture application working with refugees and people with mental health issues
Oswestry CultureFest	Celebrating diversity and equality with workshops and stalls
St Myllins Day	Activities and stalls for the Llanfyllin community
Open Studios	Artist open studios weekend in Llanfyllin
Llanfyllin Ffilm	Community cinema supported by volunteers
Child Poverty Strategy	Consultation using the arts with different groups across Powys to inform Welsh Government's new strategy
Create & Believe	Project to support young carers mental health across Powys, Wrexham, Conwy & Denbigh
Summer of Fun	Arts and crafts workshops for children and families over the summer
Your Best Friend	Project in secondary schools exploring health relationships
Mini Creators	Weekly drop in-sessions of toddlers and their carers
Money Talks	Project for young people exploring creative skills and financial literacy

Designated funds:

Close Down Fund	the Trustees' estimate of funds required to close down the company should such a need arise
Projects Fund	Represents funds already allocated to projects

16 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	526	526
Net current assets	73,247	73,247
	<u>73,773</u>	<u>73,773</u>

17 Reconciliation of net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	74,767	8,422	83,189
	<u>74,767</u>	<u>8,422</u>	<u>83,189</u>
Net debt	<u>74,767</u>	<u>8,422</u>	<u>83,189</u>

18 Related party disclosures

	2023	2022
	£	£
<i>Transactions with related parties</i>		
<i>Name of related party</i>	Kerala Irwin	
<i>Description of relationship between the parties</i>	Partner to Trustee - Mark Harding	
<i>Description of transaction and general amounts involved</i>	LYAC Enabler Fee	
<i>Amount due from/(to) the related party</i>	(996)	-
<i>Name of related party</i>	Sally Duckers	
<i>Description of relationship between the parties</i>	Wife to Trustee - Martin Duckers	
<i>Description of transaction and general amounts involved</i>	Dyfodol Artist Fee	
<i>Amount due from/(to) the related party</i>	(665)	-
<i>Name of related party</i>	Fionnula Irwin	
<i>Description of relationship between the parties</i>	Sister to Trustee - Kerala Irwin	
<i>Description of transaction and general amounts involved</i>	Artist Fee, Training and Travel	
<i>Amount due from/(to) the related party</i>	(763)	(512)
<i>Name of related party</i>	Credu	
<i>Description of relationship between the parties</i>	Trustee Martin Duckers works for Credu	
<i>Description of transaction and general amounts involved</i>	Funding for woodwork training	
<i>Amount due from/(to) the related party</i>	-	1,024
<i>Controlling party</i>		

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Accounts

Charity No. 1135641

Company No. 02911716

ARTS CONNECTION - CYSWLLT CELF
TRUSTEE'S REPORT AND UNAUDITED STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

ARTS CONNECTION - CYSWLLT CELF
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

A. Contestabile	(co-opted 29 July 2021, appointed 17 November 21)
S. Donnelly	(Resigned 17 February 2022)
M. Duckers	
M. Glen	(co-opted 3 February 2021, appointed 17 November 21)
M. Harding	
J. Hextall	
K. Irwin	
I. Owczarek-Pietrasik	(co-opted 29 July 2021, resigned 17 November 21)
G. Tansley	(co-opted 29 July 2021, appointed 17 November 21)

REFERENCE AND ADMINISTRATIVE DETAILS

Company No.	02911716
Charity No.	1135641
Registered Office	Y Dolydd High Street Llanfyllin Powys SY22 5LD
Independent Examiners	KC Accountancy Services Youth & Community Centre High Street Llanfyllin SY22 5DB

ARTS CONNECTION - CYSWLLT CELF

CONTENTS

	Pages
Trustees' Annual Report	4 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Accounts	13 to 22

ARTS CONNECTION - CYSWLLT CELF

TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

CHAIR'S REPORT

Arts Connection – Cyswllt Celf has been in the vanguard of participatory arts practice for over 25 years. We believe that the arts can have a positive and transformational effect on individual and community lives.

We deliver small and large scale arts projects through our five creative programmes which seek to improve the lives of people across North Powys, Wrexham and the borders. Our creative programmes aspire to high quality artistic and creative experiences which empower and connect people.

The past year has brought a number of challenges and has given us time to reflect at a deeper level about how we want to deliver projects in the future. In light of this we have made the decision to move our headquarters to the Workhouse (Y Dolydd), which will provide us with a new base to continue to deliver high quality participatory projects in the future. In our new space we will also be surrounded by local artists and artisans in what is becoming a burgeoning creative hub for the town. We look forward to being a part of this and all that it adds to our offer!

We have also re-designed our logo to better reflect the values of Arts Connection as we move forward. We wanted something colourful, dynamic and vibrant which demonstrated the power of connection and made reference to our Welsh roots.

Huge thanks go to everyone who has supported us so far, including our members, Trustees, staff, volunteers, funders and, of course, our participants.

Dux (Martin Duckers)
Chair

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014.

OBJECTIVES AND ACTIVITIES

The charity's objectives are to promote, maintain, improve and advance education and participation in the arts including, without limitation, visual arts, performing arts and digital arts in Mid and North Wales and the Borders area

We achieve our objects through our vision, mission and aims:

Vision - To make the arts an integral part of people's lives

Mission - We will inspire people to participate in the arts, enhancing their creativity and wellbeing

Goals:

- Participation - To widen opportunities for people to engage and participate in the arts
- Diversity - To enhance the expertise, skills and knowledge of our members and other stakeholders
- Sustainability - To improve the wellbeing of the people and communities we serve by delivering quality arts experiences

The trustees have paid due regard to public benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake

ACHIEVEMENTS AND PERFORMANCE

Due to Covid-19 our usual delivery method of our projects was disrupted. We ran a hybrid programme, with some activities happening in person and others online and sometimes a combination. We had a range of volunteers work with us over the year and many were integral to the success of the projects we were running. Some projects were either cancelled or deferred until the next financial year.

We have five creative programmes under which we deliver our charitable activities.

Arts for All is our creative programme aimed all ages and abilities with a focus on families and older people.

We delivered a range of projects including:

- Cerflunio Ceiriog – exploring the history of the Ceiriog valley to create public art works
- All Together Now – Community cohesion project within a residential area in Llanfyllin
- St Myllin's Day - activities and stalls for the Llanfyllin community
- Oswestry Culture Fest – celebrating diversity and equality with workshops and stalls
- Llanfyllin Ffilm – community cinema supported by volunteers
- Ffilmic - annual photo competition which many local people entered
- Open Mic – we delivered a series of virtual events and held a couple in-person
- Family Arts – outdoor nature crafts and Halloween

Learning by Art is our creative programme aimed at children and young people. We delivered a range of projects including:

- Mai & the Blackbird – hybrid project where primary pupils used natural materials to create at works based on the story
- Lunar Songs – hybrid project exploring space and primary pupils created their own story
- Summer of Fun - arts and crafts workshops for children and families over the summer
- Winter of Wellbeing – arts and crafts workshops for children and families over the winter
- Star Time – family arts workshops to support personal, social, and emotional development for 0 – 5year olds
- Coding Lego – hybrid project exploring coding and digital CAD and 3D printing
- Welsh Whisperer – t-shirt workshop for filming of the S4C tv show

- Powys Arts Network – we held a gathering of artists and arts organisation in Powys to catch up together online - Artist Training Fund – we supported artists to attend training to support their CPD - Wood Work

Training – supporting young carers to develop their skills in wood working Skills & Thrills is our creative

programme aimed at developing participatory arts practice. We delivered a range of projects including: -

Adventures in Nature – working with a range of groups in Welshpool to explore and support biodiversity in the area Wild @ Art is our creative programme focused on different environmental agendas. We delivered a

range of projects including: - Beyond the Hills & Felt Away - weekly felt workshops to support people who

were isolate, lonely or with poor mental health- Ffrindiau Hapus – video workshops and art packs sent to older people to support their wellbeing at home- FACT – weekly arts workshops for families to support

healthy living- Wrexham Wellbeing – weekly arts workshops to support health & wellbeing outcomes for

homeless people in Wrexham- Crafting Well – relaxed informal weekly art sessions to support people with

mental health issues - Arts Extravaganza – summer arts projects for adults with disabilities from a cross North

Powys - Arts Abode – workshops with vulnerable and shielding groups - Masquerade – our annual arts and

drama project for adults with learning disabilities but this year online Art of Wellbeing is our creative

programme focused on particular health agendas. We delivered a range of projects including:

Our Volunteers

We rely on the support of voluntary help. We are supported by a range of people from the communities we work in who support exhibitions, events and workshops.

FINANCIAL REVIEW

We are successful at building and maintaining relationships with key stakeholders and a range of partners. Through these relationships we are able to generate additional project funding, manage arts projects for other public and private agencies and work in partnership to create more opportunities for participation in high quality arts activity. We receive funding from a broad range of trusts, foundations, partner organisations and other funding bodies and continue to have the confidence of key funders, in particular the Arts Council of Wales. We continued to apply and receive funds at our usual level during Covid-19. Income is also generated from membership fees, participant fees, through the sale of services and equipment hire, although this avenue of income was severely affected by Covid-19.

Policy and procedure related to financial record keeping is robust, staff have received training and support where required. The charity has the power to make any investment which the trustees see fit.

The Board of Trustees have a Reserves Policy and Exit Strategy to mitigate the risks identified in our risk register, i.e. sudden funding cuts, delayed payments or other unforeseen financial problems. Our aim is to maintain a reserve that is equivalent to 3 months operational activity; this designated reserve is currently set at £25,000.

Unrestricted funds, excluding fixed assets and designated reserves are £23,072 at the year end. Of this figure, £13,674 has been designated for projects and the Trustees consider the free reserves of £9,398 to be in accordance with our reserves policy and are therefore at an acceptable level.

Risk

The trustees have a duty to identify and review the risks to which the charity is exposed. They ensure that the appropriate controls are in place to provide reasonable assurance against fraud and error. They have put systems in place, where practicable, to reduce exposure to these. We maintain a risk register based on identified risks, assessing their impact, and reducing and managing those risks which are regularly reviewed.

COVID-19

The three staff members worked from home and were able to continue to work with a number of adaptations using remote technology. This meant that operations were minimally disrupted. Throughout the pandemic and lockdowns Trustees and staff regularly reviewed the standing of the charity in terms of staffing and fundraising.

We were able to move our services online and continued to receive grants and donations at normal levels. Some of our activity was affected and we were unable to deliver all our commitments during the financial year. However, this was not a problem as extensions were given by funders and the moneys carried forward for projects to be delivered in the following financial year. As an outreach organisation we have few overheads and do not own our own building. This has meant that our level of reserves and designated funds have been unaffected.

FUNDRAISING PRACTICE POLICY

Our Approach

We are registered with the Fundraising Regulator and work in a way that is compliant with the Code of Fundraising Practice. We are signed up to the Fundraising Promise meaning we are committed to ensuring that our fundraising is legal, open, honest and respectful.

We raise 1% of our income through fundraising. We have received '0' complaints about our fundraising activities.

How We Fundraise

We do not employ fundraising agencies, street fundraisers or undertake telephone fundraising programmes.

Fundraising is undertaken by the staff team and they fundraise in the following ways:

- LocalGiving – social media and email
- Smile.Amazon – a small donation is made through Amazon if people choose to support us
- Easy Fundraising – a small donation made through the online shop if people choose to support us
- Paypal Giving Fund – people can choose to donate when they pay through Paypal

Vulnerable People

Where we have reason to believe an individual is vulnerable and lacks the capacity to make decisions around their financial giving then a donation will not be taken.

If after the donation is taken we receive evidence that a person was in a vulnerable situation and lacked capacity to make the decision to donate, then the charity will return the donation, because it will be deemed that the original donation was invalid.

Complaints

If you are unhappy with anything we've done whilst fundraising, you can report this to us using our Complaints Procedure. We will listen to feedback and respond appropriately to compliments and criticism we receive.

If you cannot resolve these concerns you can contact the Fundraising Regulator directly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and does not have share capital. Advantage has been taken of Section 60 of the Companies Act 2006 exempting the charity from the requirement to show Limited with its name.

The charity is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr M Duckers

Ms K Irwin

Mr M Harding

Mr J Hextall

Mr S Donnelly (resigned 17 February 2022)

Ms M Glen (co-opted 3 February 2021, appointed 17 November 21)

Mr G Tansley (co-opted 29 July 2021, appointed 17 November 21)

Ms I Owczarek-Pietrasik (co-opted 29 July 2021, resigned 17 November 21)

Ms A Contestabile (co-opted 29 July 2021, appointed 17 November 21)

Prospective trustees are considered by the trustees, co-opted onto the board and formally appointed at the AGM. Trustees will serve terms of three years, up to a maximum of two terms. The members may determine by ordinary resolution that a Trustee who has served six years in office may stand for re-election for a further term or further terms if they determine that it is in the best interests of the Charity that the Trustee should do so. The Trustees are able to appoint a trustee to fill any gaps in its list of skills and knowledge or as an additional trustee under the terms of our Memorandum and Articles of Association.

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

All trustees give their time freely and no trustee received remuneration in the year. Details of trustees' expenses are disclosed in the accounts.

Staff pay is reviewed annually and normally increased according to NJC pay scales.

Staff

Arts Manager - Siân Walters

Project Officer - Sioned Camlin

Administrative Assistant - Rhian Davies

Finance & Administrative Assistant / Finance Officer - Marinke Fontein

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Duckers

Trustee

16 November 2022

ARTS CONNECTION - CYSWLLT CELF
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ARTS CONNECTION - CYSWLLT CELF

I report to the charity trustees on my examination of the financial accounts of Arts Connection-Cyswllt Celf for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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.

Kim Cleminson-Jones
FMAAT
KC Accountancy Services
Youth & Community Centre
High Street
Llanfyllin
SY22 5DB
16 November 2022

ARTS CONNECTION - CYSWLLT CELF
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Charitable activities	4	77,101	46,073	123,174	113,912
Investments	5	472	-	472	422
Total		77,573	46,073	123,646	114,334
Expenditure on:					
Charitable activities	6	71,087	57,557	128,644	87,133
Total		71,087	57,557	128,644	87,133
Net gains on investments		-	-	-	-
Net (expenditure)/income	7	6,486	(11,484)	(4,998)	27,201
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		6,486	(11,484)	(4,998)	27,201
Other gains and losses					
Net movement in funds		6,486	(11,484)	(4,998)	27,201
Reconciliation of funds:					
Total funds brought forward		41,686	29,271	70,957	43,756
Total funds carried forward		48,172	17,787	65,959	70,957

ARTS CONNECTION - CYSWLLT CELF

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2022

Company No. 02911716	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	10	100	1,305
		<u>100</u>	<u>1,305</u>
Current assets			
Debtors	11	1,408	784
Cash at bank and in hand		74,767	82,330
		<u>76,175</u>	<u>83,114</u>
Creditors: Amount falling due within one year	12	(10,316)	(13,462)
Net current assets		65,859	69,652
Total assets less current liabilities		<u>65,959</u>	<u>70,957</u>
Net assets excluding pension asset or liability		65,959	70,957
Total net assets		<u>65,959</u>	<u>70,957</u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		17,787	29,271
		<u>17,787</u>	<u>29,271</u>
Unrestricted funds	14		
General funds		9,498	6,882
Designated funds		38,674	34,804
		<u>48,172</u>	<u>41,686</u>
Reserves	14		
Total funds		<u>65,959</u>	<u>70,957</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the board on 16 November 2022

And signed on its behalf by:

M. Duckers

Trustee

16 November 2022

ARTS CONNECTION - CYSWLLT CELF

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Plant and machinery	25% Straight line
---------------------	-------------------

Any assets with an original value of £500 or over are counted as fixed assets for accounting purposes. Tangible fixed assets are stated at cost less depreciation. From 1 April 2020, depreciation is provided at rates calculated to write off the cost of each asset over 4 years using the straight line depreciation method.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Charitable activities	81,403	32,509	113,912
Investments	422	-	422
Total	81,825	32,509	114,334
Expenditure on:			
Charitable activities	77,601	9,532	87,133
Total	77,601	9,532	87,133
Net income	4,224	22,977	27,201
Net income before other gains/(losses)	4,224	22,977	27,201
Other gains and losses:			
Net movement in funds	4,224	22,977	27,201
Reconciliation of funds:			
Total funds brought forward	37,462	6,294	43,756
Total funds carried forward	41,686	29,271	70,957

4 Income from charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Membership Fees	909	-	909	903
Arts Council of Wales Revenue Grant	65,921	-	65,921	65,921
Project Grants and Participator Fees	10,169	46,073	56,242	47,009
Other Income	102	-	102	79
	<u>77,101</u>	<u>46,073</u>	<u>123,174</u>	<u>113,912</u>

5 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Interest receivable	472	472	422
	<u>472</u>	<u>472</u>	<u>422</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Staff Costs	54,500	-	54,500	54,049
Project Costs	1,769	57,557	59,326	20,576
Charitable Support Costs	14,818	-	14,818	12,508
<i>Governance costs</i>				
	<u>71,087</u>	<u>57,557</u>	<u>128,644</u>	<u>87,133</u>

7 Net (expenditure)/income before transfers

	2022	2021
	£	£
This is stated after charging: Independent Examiner's fee	1,260	1,050

8 Trustee remuneration and expenses

One or more of the trustees has been paid expenses in the current or prior periods.

	2022 Number	2021 Number
Number of trustees paid expenses	4	-
The nature of the reimbursed expenses	Payment made to trustees is made up of reimbursement and remuneration of project expenses paid personally and artist & enabler fees paid for work carried out on projects	
	£	£
Total expenses reimbursed to trustees	3,599	-

9 Staff costs

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

Total employee benefits received by key management personnel	54,500	54,049
The average monthly number of employees during the year was as follows:		
	2022 Number	2021 Number
Arts Manager	1	1
Project Officer	1	1
Finance Officer	1	1
Administrative Assistant	1	-
	<u>4</u>	<u>3</u>
NEST Auto-Enrolment Scheme		

10 Tangible fixed assets

	Plant and machinery £	Total £
Cost or revaluation		
At 1 April 2021	39,103	39,103
At 31 March 2022	<u>39,103</u>	<u>39,103</u>
Depreciation and impairment		
At 1 April 2021	37,798	37,798
Depreciation charge for the year	1,205	1,205
At 31 March 2022	<u>39,003</u>	<u>39,003</u>
Net book values		
At 31 March 2022	<u>100</u>	<u>100</u>
At 31 March 2021	<u>1,305</u>	<u>1,305</u>

11 Debtors

	2022	2021
	£	£
Trade debtors	546	245
Prepayments and accrued income	862	539
	<u>1,408</u>	<u>784</u>

12 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	3,717	331
Other taxes and social security	-	481
Accruals	5,599	1,350
Deferred income	1,000	11,300
	<u>10,316</u>	<u>13,462</u>

13 Deferred Income

Movement of the deferred income shown in Creditors: amounts falling due within one year

	2022	2021
	£	£
At 1 April	11,300	6,250
Released in current year	(11,300)	(6,250)
Deferred in current year	1,000	11,300
At 31 March	<u>1,000</u>	<u>11,300</u>

14 Movement in funds

	At 1 April 2021	Incoming resources £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Restricted income funds:				
Llanfyllin Sings	1,804	-	-	1,804
PYMP	1,098	-	-	1,098
WCBC	915	-	-	915
No Strings Attached	529	-	-	529
Arts Abode	13,851	-	(13,851)	-
Digital Revolutions	2,078	-	(2,078)	-
Adventures in Nature	8,054	-	(7,676)	378
Creative Stars	302	-	(302)	-
Arts Unite	640	-	(640)	-
Beyond the Hills & Felt Away	-	7,750	(7,111)	639
Wreccsam Wellbeing	-	2,464	(953)	1,511
Cerflunio Ceiriog	-	500	(15)	485
All Together Now	-	4,875	(397)	4,478
Startime	-	5,000	(1,890)	3,110
Winter of Wellbeing	-	9,480	(7,664)	1,816
Woodwork Training	-	1,024	-	1,024
Arts Extravaganza	-	750	(750)	-
Crafting Well	-	1,500	(1,500)	-
Fact	-	4,000	(4,000)	-
Ffryndiau Hapus	-	2,000	(2,000)	-
Masquerade	-	1,000	(1,000)	-
Ffilmic	-	300	(300)	-
Oswestry Culture Fest	-	750	(750)	-
St Myllins Day	-	500	(500)	-
Llanfyllin Ffilm	-	709	(709)	-
Coding	-	420	(420)	-
Lunar Songs	-	750	(750)	-
Summer of Fun	-	2,300	(2,300)	-
<i>Total</i>	<u>29,271</u>	<u>46,072</u>	<u>(57,556)</u>	<u>17,787</u>
Unrestricted funds:				
General funds	6,882	71,428	(68,812)	9,498
Designated funds:				
Close Down Fund	25,000	-	-	25,000
Projects Fund	9,804	6,145	(2,275)	13,674
<i>Total</i>	<u>34,804</u>	<u>6,145</u>	<u>(2,275)</u>	<u>38,674</u>
 Total funds	 <u>70,957</u>	 <u>123,645</u>	 <u>(128,643)</u>	 <u>65,959</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Llanfyllin Sings	Funds for singing workshops
PYMP	Funds for singing workshops
WCBC	Funds for workshops in Wrexham
No Strings Attached	Music project
Arts Abode	Project with vulnerable and marginalised groups
Digital Revolutions	Project with older people involving digital technology
Adventures in Nature	Looking at the impact of pollution, climate change, species and habitat loss on health and wellbeing of our local eco systems and ourselves
Creative Stars	Supporting Young Carers through the pandemic
Arts Unite	Exploring issues around diversity and inclusion with a focus in disability, race, subcultures and gender identity
Beyond the Hills & Felt Away	Weekly felt workshops to support people who were isolated, lonely or with poor mental health
Wrecsam Wellbeing	Weekly arts workshops to support health & wellbeing outcomes for homeless people in Wrexham
Cerflunio Ceiriog	Exploring the history of the Ceiriog valley to create public art works
All Together Now	Community Cohesion project within a residential area in Llanfyllin
Startime	Family arts workshops to support personal, social and emotional development for 0-5 year olds
Winter of Wellbeing	Arts & Crafts workshops for children and families over the winter
Woodwork Training	Supporting young carers to develop their skills in wood working
Arts Extravaganza	Summer arts projects for adults with disabilities from a cross North Powys
Crafting Well	Relaxed informal weekly art sessions to support people with mental health issues
Fact	Weekly arts workshops for families to support healthy living
Ffryndiau Hapus	Video workshops and art packs sent to older people to support their wellbeing at home
Masquerade	Our annual arts and drama project for adults with learning disabilities
Ffilmic	Annual photo competition which many local people entered
Oswestry Culture Fest	Celebrating diversity and equality with workshops and stalls
St Myllins Day	Activities and stalls for the Llanfyllin community
Llanfyllin Ffilm	Community cinema supported by volunteers
Coding	Hybrid project exploring coding and digital CAD and 3D printing
Lunar Songs	Hybrid project exploring space and primary pupils created their own story
Summer of Fun	Arts and crafts workshops for children and families over the summer
Designated funds:	
Close Down Fund	the Trustees' estimate of funds required to close down the company should such a need arise
Projects Fund	Represents funds already allocated to projects

15 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	100	100
Net current assets	65,859	65,859
	<u>65,959</u>	<u>65,959</u>

16 Related party disclosures

	2022	2021
	£	£
<i>Transactions with related parties</i>		
<i>Name of related party</i>	Mark Harding	
<i>Description of relationship between the parties</i>	Trustee	
<i>Description of transaction and general amounts involved</i>	Paid artist fees	
<i>Amount due from/(to) the related party</i>	-	(245)
<i>Name of related party</i>	Martin Duckers	
<i>Description of relationship between the parties</i>	Trustee	
<i>Description of transaction and general amounts involved</i>	Paid artist fees	
<i>Amount due from/(to) the related party</i>	-	(218)
<i>Name of related party</i>	Fionnula Irwin	
<i>Description of relationship between the parties</i>	Sister to Trustee - Kerala Irwin	
<i>Description of transaction and general amounts involved</i>	Artist Fee, Equipment Hire & Enabler Fee	
<i>Amount due from/(to) the related party</i>	(512)	-
<i>Name of related party</i>	Credu	
<i>Description of relationship between the parties</i>	Trustee Martin Duckers works for Credu	
<i>Description of transaction and general amounts involved</i>	Funding for woodwork training	
<i>Amount due from/(to) the related party</i>	1,024	-
<i>Controlling party</i>		

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Accounts

Charity No. 1135641

Company No. 02911716

ARTS CONNECTION - CYSWLLT CELF
TRUSTEES' REPORT AND UNAUDITED
STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

ARTS CONNECTION - CYSWLLT CELF
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Ms E. Roberts	(Resigned 7 December 2020)
Ms H. Roberts	(Resigned 7 December 2020)
Mr M. Cavalot	(Resigned 30 July 2020)
Ms S. Chaloner	(Resigned 10 November 2020)
Ms J. Ewing	(Resigned 3 November 2020)
Mr D. Harris	(Resigned 10 December 2020)
Mr M. Duckers	
Ms Rh. Davies	(Resigned 20 January 2021)
Ms K. Irwin	
Mr M. Harding	
Mr J. Hextall	(Appointed 7 December 2020)
Mr S. Donnelly	(Appointed 7 December 2020)
Ms M. Glen	(Co-opted 3 February 2021)
Mr G. Tansley	(Co-opted 29 July 2021)
Ms I. Owczarek-Pietrasik	(Co-opted 29 July 2021)
Ms A. Contestabile	(Co-opted 29 July 2021)

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number	1135641
Company Number	02911716
Registered Office	Youth & Community Centre Top High Street Llanfyllin Powys SY22 5DR
Independent Examiners	KC Accountancy Services Room A027 Youth & Community Centre High Street Llanfyllin SY22 5DB

ARTS CONNECTION - CYSWLLT CELF

CONTENTS

	Pages
Trustees' Annual Report	4 to 10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Accounts	14 to 23

ARTS CONNECTION - CYSWLLT CELF

TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

CHAIR'S REPORT

This year has been like no other year as much of it has been spent living through a global crisis. When Covid-19 catalysed a national lock down we had to abandon our plans and reshape our 2020/21 year. As a participatory arts charity we could see the potential to continue our work online and with the support of funding from the Moondance Foundation and the Community Foundation in Wales we were able to put together a series of online and offline artistic offerings. The Creative Online programme aimed to support people's mental health and wellbeing and help reduce loneliness. Many of the sessions were open access and we had a range of ages from 5 -70+ participating. The main beneficiaries were from across Powys, Wrexham and Wales but we also had engagement from across the UK.

With funds from the Regional Community Cohesion Grant we were able to support community cohesion in Wrexham. We had started delivering workshops, in drumming, photography and recycled jewellery with refugees and the local community but were interrupted by Covid-19. We could no longer deliver the project as intended and adapted it to create arts and crafts packs for refugee and ethnic minority families in Wrexham. We had the worksheets translated into Arabic. Our thanks to Lee from EYST and Elinor from the Red Cross for helping distribute the 50 packs.

At our trustees annual Away Day held outdoors in September we updated our goals and business plan. We received positive feedback from our lead officer at the Arts Council of Wales (ACW): "...this business plan crucially responds effectively to Arts Connection's clear strategic goals and builds upon the deep foundation and wealth of its professional, creative and social engagement experience..."

We have been successful in renewing our Trusted Charity Mark after a rigorous assessment process. This is a nationally recognised award by NCVO ((National Council for Voluntary Organisations). It addresses all the essential areas necessary for the effective management and governance of a charity.

We have seen changes to our board of trustees this year. We have welcomed new Trustees and said farewell to a number of long serving Trustees, including Martin Cavalot, our chair for the past nine years.

Dux (Martin Duckers)
Chair

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014.

OBJECTIVES AND ACTIVITIES

The charity's objects are to promote, maintain, improve and advance education and participation in the arts including, without limitation, visual arts, performing arts and digital arts in Mid and North Wales and the Borders area.

We achieve our objects through our vision, mission and goals:

Vision

To make the arts an integral part of people's lives.

Mission

We will inspire people to participate in the arts, enhancing their creativity and wellbeing

Goals:

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

- Participation – widen opportunities for people to engage and participate in the arts
- Diversity – promote inclusivity and diversity in the arts
- Sustainability – build a more sustainable, viable and resilient organisation

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

ACHIEVEMENTS AND PERFORMANCE

Due to Covid-19 our usual delivery method of our projects was disrupted. We were able to quickly move our work online and continued to deliver a range of artistic workshops, events and opportunities. We had more volunteers work with us over the year and many were integral to the success of the projects we were running. Some projects were either cancelled or deferred until the next financial year.

We have five creative programmes under which we deliver our charitable activities.

Arts for All is our creative programme aimed all ages and abilities with a focus on families and older people. We delivered a range of projects including:

- Covid-19 Creative Programme – we delivered a series of online workshops from drumming to drawing to photography and also a series of film and photo challenges
- Ffilmic – annual photo competition which many local people entered
- Celf Micro – an art competition to celebrate St David's Day
- Family Arts – online workshops during the school holidays for families
- Drawing Games & Challenges – online 6 weeks series of workshops in drawing
- My Word - online 6 weeks series of workshops in writing
- Open Mic – we delivered a series of virtual events and held a couple in-person
- Wrexham arts – we delivered 50 art packs to refugee and ethnic minority families in Wrexham

Learning by Art is our creative programme aimed at children and young people. We delivered a range of projects including:

- Arts Unite – online hate crime project working with children and young people
- Creative Stars – creative art packs and online workshops for young carers in Powys
- Coding Myths & Legends – online workshops on how to use Scratch to code
- Children Art Week – series of workshops for children and young people
- Youth Arts Festival – series of workshops and a competition for children and young people
- Anthem – online consultation workshop about music delivery in partnership with Anthem

Art of Wellbeing is our creative programme focused on particular health agendas. We delivered a range of projects including:

- Masquerade – our annual arts and drama project for adults with learning disabilities but this year online
- Arts Abode – workshops with vulnerable and shielding groups
- Digital Revolutions – online project for older people on digital story making
- Felting Focus – online felt making project for people shielding in Powys
- Llwyn Teg – we made 25 lantern making packs for residents at Llwyn Teg Care Home for Christmas
- Project Penpal – we had 20+ volunteers who wrote letters to residents in care homes

Wild @ Art is our creative programme focused on different environmental agendas. We delivered a range of projects including:

- Adventures in Nature – we ran a series of online nature and art workshops

Skills & Thrills is our creative programme aimed at developing participatory arts practice. We delivered a range of projects including:

- Creative Essentials – we ran a Zoom or Artists training sessions for artists looking to deliver online and an ArtWorks Rural Arts conversation about artistic practice during lockdown
- Artist Training Fund – we supported 2 artists to attend training to support their CPD
- Powys Arts Network – we held a gathering of artists and arts organisation in Powys to catch up together online

Our Volunteers

We rely on the support of voluntary help. We are supported by a range of people from the communities we work in who support our exhibitions, events and workshops. This continued throughout Covid-19.

FINANCIAL REVIEW

We are successful at building and maintaining relationships with key stakeholders and a range of partners. Through these relationships we are able to generate additional project funding, manage arts projects for other public and private agencies and work in partnership to create more opportunities for participation in high quality arts activity. We receive funding from a broad range of trusts, foundations, partner organisations and other funding bodies and continue to have the confidence of key funders, in particular the Arts Council of Wales. We continued to apply and receive funds at our usual level during Covid-19. Income is also generated from membership fees, participant fees, through the sale of services and equipment hire, although this avenue of income was severely affected by Covid-19.

Policy and procedure related to financial record keeping is robust, staff have received training and support where required. The charity has the power to make any investment which the trustees see fit.

The Board of Trustees have a Reserves Policy and Exit Strategy to mitigate the risks identified in our risk register, i.e. sudden funding cuts, delayed payments or other unforeseen financial problems. Our aim is to maintain a reserve that is equivalent to 3 months operational activity; this designated reserve is currently set at £25,000.

Unrestricted funds, excluding fixed assets and designated reserves are £15,381 at the year end. Of this figure, £9,804 has been designated for projects and the Trustees consider the free reserves of £5,577 to be in accordance with our reserves policy and are therefore at an acceptable level.

Risk

The trustees have a duty to identify and review the risks to which the charity is exposed. They ensure that the appropriate controls are in place to provide reasonable assurance against fraud and error. They have put systems in place, where practicable, to reduce exposure to these. We maintain a risk register based on identified risks, assessing their impact, and reducing and managing those risks which are regularly reviewed.

COVID-19

The three staff members worked from home and were able to continue to work with a number of adaptations using remote technology. This meant that operations were minimally disrupted. Throughout the pandemic and lockdowns Trustees and staff regularly reviewed the standing of the charity in terms of staffing and fundraising.

We were able to move our services online and continued to receive grants and donations at normal levels. Some of our activity was affected and we were unable to deliver all our commitments during the financial year. However, this was not a problem as extensions were given by funders and the moneys carried forward for projects to be delivered in the following financial year. As an outreach organisation we have few overheads and do not own our own building. This has meant that our level of reserves and designated funds have been unaffected.

FUNDRAISING PRACTICE POLICY

Our Approach

We are registered with the Fundraising Regulator and work in a way that is compliant with the Code of Fundraising Practice. We are signed up to the Fundraising Promise meaning we are committed to ensuring that our fundraising is legal, open, honest and respectful.

We raise 1% of our income through fundraising. We have received '0' complaints about our fundraising activities.

How We Fundraise

We do not employ fundraising agencies, street fundraisers or undertake telephone fundraising programmes.

Fundraising is undertaken by the staff team and they fundraise in the following ways:

Vulnerable People

Where we have reason to believe an individual is vulnerable and lacks the capacity to make decisions around their financial giving then a donation will not be taken.

If after the donation is taken we receive evidence that a person was in a vulnerable situation and lacked capacity to make the decision to donate, then the charity will return the donation, because it will be deemed that the original donation was invalid.

Complaints

If you are unhappy with anything we've done whilst fundraising, you can report this to us using our Complaints Procedure. We will listen to feedback and respond appropriately to compliments and criticism we receive.

If you cannot resolve these concerns you can contact the Fundraising Regulator directly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and does not have share capital. Advantage has been taken of Section 60 of the Companies Act 2006 exempting the charity from the requirement to show Limited with its name.

The charity is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ms E Roberts (Resigned 7 December 2020)

Ms H Roberts (Resigned 7 December 2020)

Ms M Cavalot (Resigned 30 July 2020)

Ms S Chaloner (Resigned 10 November 2020)

Ms J Ewing (Resigned 3 November 2020)

Mr D Harris (Resigned 10 December 2020)

Mr M Duckers

Ms Rh Davies (Resigned 20 January 2021)

Ms K Irwin

Mr M Harding

Mr J Hextall (Appointed 7 December 2020)

Mr S Donnelly (Appointed 7 December 2020)

Ms M Glen (Co-opted 3 February 2021)

Prospective trustees are considered by the trustees, co-opted onto the board and formally appointed at the AGM. Trustees will serve terms of three years, up to a maximum of two terms. The members may determine by ordinary resolution that a Trustee who has served six years in office may stand for re-election for a further term or further terms if they determine that it is in the best interests of the Charity that the Trustee should do so. The Trustees are able to appoint a trustee to fill any gaps in its list of skills and knowledge or as an additional trustee under the terms of our Memorandum and Articles of Association.

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

All trustees give their time freely and no trustee received remuneration in the year. Details of trustees' expenses are disclosed in the accounts.

Staff pay is reviewed annually and normally increased according to NJC pay scales.

Staff

Arts Manager - Siân Walters

Project Officer - Sioned Camlin

Finance & Administrative Assistant - Marinke Fontein

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Duckers

Trustee

17 November 2021

ARTS CONNECTION - CYSWLLT CELF

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARTS CONNECTION CYSWLLT CELF

I report to the charity trustees on my examination of the accounts of Arts Connection-Cyswllt Celf for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

Kim Cleminson-Jones
FMAAT
KC Accountancy Services
Room A027
Youth & Community Centre
High Street
Llanfyllin
SY22 5DB
17 November 2021

ARTS CONNECTION - CYSWLLT CELF
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
Income and endowments from:					
Charitable activities	4	81,403	32,509	113,912	98,578
Investments	5	422	-	422	463
Total		81,825	32,509	114,334	99,041
Expenditure on:					
Charitable activities	7	77,601	9,532	87,133	125,258
Total		77,601	9,532	87,133	125,258
Net gains on investments		-	-	-	-
Net income/(expenditure)		4,224	22,977	27,201	(26,217)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		4,224	22,977	27,201	(26,217)
Other gains and losses					
Net movement in funds		4,224	22,977	27,201	(26,217)
Reconciliation of funds:					
Total funds brought forward		37,462	6,294	43,756	69,973
Total funds carried forward		41,686	29,271	70,957	43,756

ARTS CONNECTION - CYSWLLT CELF

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2021

Company No. 02911716	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	1,305	3,076
		<u>1,305</u>	<u>3,076</u>
Current assets			
Debtors	11	784	1,723
Cash at bank and in hand		82,330	50,678
		<u>83,114</u>	<u>52,401</u>
Creditors: Amount falling due within one year	12	(13,462)	(11,721)
Net current assets		<u>69,652</u>	<u>40,680</u>
Total assets less current liabilities		<u>70,957</u>	<u>43,756</u>
Total net assets		<u><u>70,957</u></u>	<u><u>43,756</u></u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		29,271	6,294
		<u>29,271</u>	<u>6,294</u>
Unrestricted funds	13		
General funds		6,882	2,878
Designated funds		34,804	34,584
		<u>41,686</u>	<u>37,462</u>
Total funds		<u><u>70,957</u></u>	<u><u>43,756</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the board on 17 November 2021

And signed on its behalf by:

M. Duckers

Trustee

17 November 2021

ARTS CONNECTION - CYSWLLT CELF

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Plant and machinery	25% Straight line
---------------------	-------------------

Any assets with an original value of £500 or over are counted as fixed assets for accounting purposes. Tangible fixed assets are stated at cost less depreciation. From 1 April 2020, depreciation is provided at rates calculated to write off the cost of each asset over 4 years using the straight line depreciation method.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Charitable activities	70,500	28,078	98,578
Investments	463	-	463
Total	<u>70,963</u>	<u>28,078</u>	<u>99,041</u>
Expenditure on:			
Charitable activities	79,098	46,160	125,258
Total	<u>79,098</u>	<u>46,160</u>	<u>125,258</u>
Net income	<u>(8,135)</u>	<u>(18,082)</u>	<u>(26,217)</u>
Net income before other gains/(losses)	(8,135)	(18,082)	(26,217)
Other gains and losses:			
Net movement in funds	<u>(8,135)</u>	<u>(18,082)</u>	<u>(26,217)</u>
Reconciliation of funds:			
Total funds brought forward	45,597	24,376	69,973
Total funds carried forward	<u>37,462</u>	<u>6,294</u>	<u>43,756</u>

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Membership Fees	903	-	903	758
Arts Council of Wales Revenue Grant	65,921	-	65,921	65,204
Project Grants and Participator Fees	14,500	32,509	47,009	32,564
Other Income	79	-	79	52
	<u>81,403</u>	<u>32,509</u>	<u>113,912</u>	<u>98,578</u>

5 Income from investments

	Unrestricted £	Total 2021 £	Total 2020 £
Interest receivable	422	422	463
	<u>422</u>	<u>422</u>	<u>463</u>

6 Trustees

During the year none of the trustees received any remuneration.

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Staff Costs	54,049	-	54,049	53,810
Project Costs	11,044	9,532	20,576	56,839
Charitable Support Costs	12,508	-	12,508	14,609
	<u>77,601</u>	<u>9,532</u>	<u>87,133</u>	<u>125,258</u>

8 Net income/(expenditure) before transfers

	2021	2020
	£	£
This is stated after charging:		
Independent Examiner's fee	1,050	1,850

9 Staff costs

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

Total employee benefits received by key management personnel	54,049	53,810
--	--------	--------

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

	2021 Number	2020 Number
Arts Manager	1	1
Project Officer	1	1
Finance & Administrative Assistant	1	1
	<u>3</u>	<u>3</u>

10 Tangible fixed assets

	Plant and machinery	Total
	£	£
Cost or revaluation		
At 1 April 2020	39,103	39,103
At 31 March 2021	<u>39,103</u>	<u>39,103</u>
Depreciation and impairment		
At 1 April 2020	36,027	36,027
Depreciation charge for the year	1,771	1,771
At 31 March 2021	<u>37,798</u>	<u>37,798</u>
Net book values		
At 31 March 2021	<u>1,305</u>	<u>1,305</u>
At 31 March 2020	<u>3,076</u>	<u>3,076</u>
Net book values of assets held under finance leases and hire purchase contracts and included above		

At 31 March 2020 the asset register was assessed by the trustees and any asset which they felt held little to no value was fully depreciated but still remains on the asset register whilst in the possession of the charity.

11 Debtors

	2021	2020
	£	£
Trade debtors	245	867
Prepayments and accrued income	<u>539</u>	<u>856</u>
	<u>784</u>	<u>1,723</u>

12 Creditors:
amounts falling due within one year

	2021	2020
	£	£
Trade creditors	331	832
Other taxes and social security	481	1,056
Accruals and deferred income	12,650	9,833
	<u>13,462</u>	<u>11,721</u>

Other deferred income

Movement of the deferred income	2021	2020
	£	£
At 1 April	6,250	12,000
Deferred	11,300	6,250
Released	(6,250)	(12,000)
At 31 March	<u>11,300</u>	<u>6,250</u>

13 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Restricted income funds:				
PAVO Grant	107	-	(107)	-
Arts 4 All Equipment	318	-	(318)	-
Llanfyllin Sings	1,804	-	-	1,804
PYMP	1,098	-	-	1,098
WCBC	915	-	-	915
No Strings Attached	529	-	-	529
Wrexham Community Cohesion	1,523	-	(1,523)	-
Arts Abode	-	14,864	(1,013)	13,851
Digital Revolutions	-	3,500	(1,422)	2,078
Adventures in Nature	-	9,160	(1,106)	8,054
Creative Stars	-	2,500	(2,198)	302
Arts Unite	-	2,485	(1,845)	640
<i>Total</i>	<u>6,294</u>	<u>32,509</u>	<u>(9,532)</u>	<u>29,271</u>
Unrestricted funds:				
General funds	2,878	81,605	(77,601)	6,882
Designated funds:				
Close Down Fund	25,000	-	-	25,000
Projects Fund	9,584	220	-	9,804
<i>Total</i>	<u>34,584</u>	<u>220</u>	<u>-</u>	<u>34,804</u>
Revaluation Reserves:				
 Total funds	 <u>43,756</u>	 <u>114,334</u>	 <u>(87,133)</u>	 <u>70,957</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

PAVO Grant	A grant provided to fund the purchase of recording equipment
Arts 4 All Equipment	A grant provided to fund the purchase of a PA system
Llanfyllin Sings	Funds for singing workshops
PYMP	Funds for singing workshops

WCBC	Funds for workshops in Wrexham
No Strings Attached	Music project
Wrexham Community Cohesion	Project to support community cohesion in Wrexham
Arts Abode	Project with vulnerable and marginalised groups
Digital Revolutions	Project with older people involving digital technology
	Looking at the impact of pollution, climate change, species and habitat loss on health and wellbeing of our local eco systems and ourselves
Adventures in Nature	
Creative Stars	Supporting Young Carers through the pandemic
	Exploring issues around diversity and inclusion with a focus on disability, race, subcultures and gender identity
Arts Unite	
Designated funds:	
Close Down Fund	the Trustees' estimate of funds required to close down the company should such a need arise
Projects Fund	Represents funds already allocated to projects

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	1,305	1,305
Net current assets	69,652	69,652
	<u>70,957</u>	<u>70,957</u>

15 Related party disclosures

	2021
<i>Transactions with related parties</i>	£
<i>Mark Harding</i>	
<i>Trustee</i>	
<i>Paid artist fees</i>	
	(245)
<i>Martin Duckers</i>	
<i>Trustee</i>	
<i>Paid artist fees</i>	
	(218)

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.