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A Message from the CEO

I would firstly like to thank all of my colleagues and the supporters of CF who are central to everything we do, as I look back on our performance over the last year. Since it is through their dedication to help and serve our beneficiaries which is critical to the long-term success of our Charity. Despite the global trials brought on from the pandemic, CF continues to grow by adapting to the ever changing environment; we tried to maintain the momentum and successes of the recent few years but 2023/24 has proven to be one of our most challenging yet. Tough economic conditions combined with reduced availability of funds and increased response times by funders have intensified pressure on us to explore new streams of income and reduce reliance on grant funding. Now in my fifth year as CEO, this independent multi-disciplinary accessible arts centre continues to bring exciting opportunities and interesting challenges whilst providing support for over 200 individuals with additional needs. One of the many highlights of this year was enabled by John Lyon's Charity funding which allowed us to work with the Media Trust to create a short promotional video about our services and some students were filmed to communicate what we do and why. This was shown to an audience on a central London cinema screen and entered into the National Smiley Charity Awards and has been viewed widely through social media channels.

We hold regular month-long summer exhibitions at the neighbouring ArtsDepot gallery, which has a footfall of over a thousand people a week. This is a great platform for CF students to display their artwork outside of our building and speak publicly to audiences about the art they create helping improve their confidence and social skills. We also provide a weekend winter exhibition onsite, which allows students to volunteer and meet public figures like the mayor and local councillors. Silian Arts gallery purchased our

student's paintings for their China office, monetizing their artwork helped bring in more income and in return reduced their future class fees. Working with other charitable organisations has provided grants, e.g. London Community Foundation funding allowed us to provide twelve evening cookery workshops working in partnership with Bread N Butter CIC to adults with learning disabilities. We also created ESOL, IT and advocacy support sessions for 70 Ukrainian refugees over a six-month period through Barnet Community Funding.

Our Short Breaks contract as a preferred provider was reviewed by LBB and extended for a further two years. In-House income rose due to a 10% increase in class fees, which hadn't changed since 2019. Staff organization improved, monthly online meetings changed to a fortnightly basis covering more people. Tutor and assistant fees significantly increased after a long overdue period, incorporating pay rate guidance from Artist' Union England and a-n Artists Information Company. Fundraising in the third sector became increasingly competitive and our success rate has declined, however monetary donations from individuals and local giving of arts materials increased, we aim to continue this income generation by reciprocating community activities and evidencing these through online social media posts.

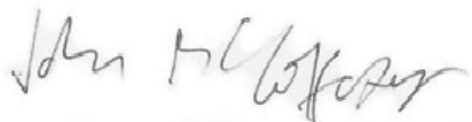
Associated provision from large funders was in high demand so we found alternative free support from local VCSE providers. Attending regular Arts & Culture Network meetings brought groups together to discuss ideas. I regularly met with the local authority's Arts & Culture Manager, this led to me participating in Barnet Council's London Borough of Culture bid, presenting to the Greater London Authority and attending an announcement at City Hall where Barnet won a £200k Mayor of London Cultural Impact Award. We continue to provide free weekly Zoom sessions offering Meditation, Arts social and Friday social. Over the past year CF has worked in partnership with a number of local schools, Bread N Butter CIC, and in particular

Silian Arts and Design gallery who purchased twenty paintings by our In-House students.

We said farewell to one of our ARTiculate project managers, whose position was funded by City Bridge Trust, and welcomed a new project manager into a shared fulltime position. The programme supports young people with additional needs in varied ways and is also funded John Lyon's Charity Cultural Capital funding for Arts Organisations, helping CF staff and groups of young autistic students at Oaklodge school interpret the novel 'Everything Starts with a DOT' into drama workshops. 'Making Stages' workshops helped students reflect and understand similar issues in their own lives.

We continue to work with the local authority in a positive manner with the aim to come to an agreement on our ongoing arrears, although this has been a relatively complex ongoing discussion.

I look forward to meeting the challenges of the year ahead and as ever, continue to be grateful to our Chair & Board of Trustees and all our supporters for their unwavering encouragement to assist us through trying times.



John McCafferty
Chief Executive



(L to R: CF Student, Mayor of Barnet, John McCafferty, and Mayor's consort at the ArtsDepot gallery 2023)

Chair's Report

I have now chaired the Trustees of Community Focus (CF) for over two years and learned much during this period through meeting many of the people we assist, their families and support staff. Living locally allows me access to regularly attend events where students artwork is created and showcased to see the benefit it brings not only those as individuals but as collective groups. It is important to hold and share common interests and themes so that we can relate to each other, regardless of background, race or ability. It helps identify us, particularly as we believe 'Everyone is an Artist.' It is both humbling and gratifying to see the work that goes on behind the scenes by all those connected with CF which gives our students the confidence to express themselves creatively in a safe space and enjoyable environment.

We welcome all those who enter our doors be it students, staff, families, volunteers, interested parties and thank those who have left, each leaving a lasting mark on CF. In particular, we remember Ramesh who sadly passed away this year after a short bout with illness; he had been coming to his weekly classes for over 19 years and despite losing his sight created moving art through his imagination.

Since starting with CF, I can see the unprecedented challenges that are facing the charitable sector namely through funding issues yet the resilience and empathy shown to beneficiaries by

CF's staff and the Trustees is unwavering. It is with this knowledge, good governance plus guidance from experienced board members providing support that I believe CF will weather through the funding challenges, strengthen their finances and operations in the year ahead and beyond.



(L to R: CF Trustee, CF CEO, Film Director, Stephen Yeo at John Lyon's and Media Trust film screening 2023)

A handwritten signature in black ink that reads 'Stephen Yeo'.

Stephen Yeo
Chair (On behalf of the Trustees)

Strategic Report

Our Objectives

The objectives of the charity are to advance the artistic education and aesthetic taste of members of the public with a non-exclusive focus on the inhabitants of the London Borough of Barnet and surrounding areas.

Providing arts and craft facilities in the interest of social welfare through recreation and leisure activities for individuals who have a need by reason of their age, youth or disability with the object of improving their conditions of life.

Our Purposes and Activities

Community Focus Inclusive Arts is an Arts Centre for adults and children with disabilities. We continue to promote the creative expression of all in a safe and welcoming environment. We run an exciting selection of creative and wellbeing courses and workshops for students with disabilities, autism and anyone who feels they may need extra support.

Our accessible studios are based in the beautiful Friary Park where we run our three main programmes. These are suited for a range of 140 individuals with additional needs and disabilities, ranging from children as young as ten years to vulnerable adults in their nineties.

“

Thank you for all the Community Focus team have done for E. She has gained confidence and social skills because of Community Focus. For this, we will be forever grateful.”

Parents of 'E' a Short Breaks student.

Our three main programmes are as follows:

Short Breaks

We provide holiday arts projects, social activities and day trips in the community to children from 10-18 years of age who have physical and sensory impairments.

Short Breaks aims to enrich the lives of these children and provide respite for the children's parents and/or guardians through daytrips and outings, projects and holiday workshops.



ARTiculate

ARTiculate provides workshops for 16-25 year olds with additional needs and associated mental health issues, including those with severe educational needs and who are not in education, employment or training.

As they move into and through early adulthood, ARTiculate helps them to develop their confidence within a friendly, safe and therapeutic environment.



In-house

Our main in-house programme delivers a varied range of creative classes on a termly basis. The programme helps students to learn a skill within a safe and inclusive environment.

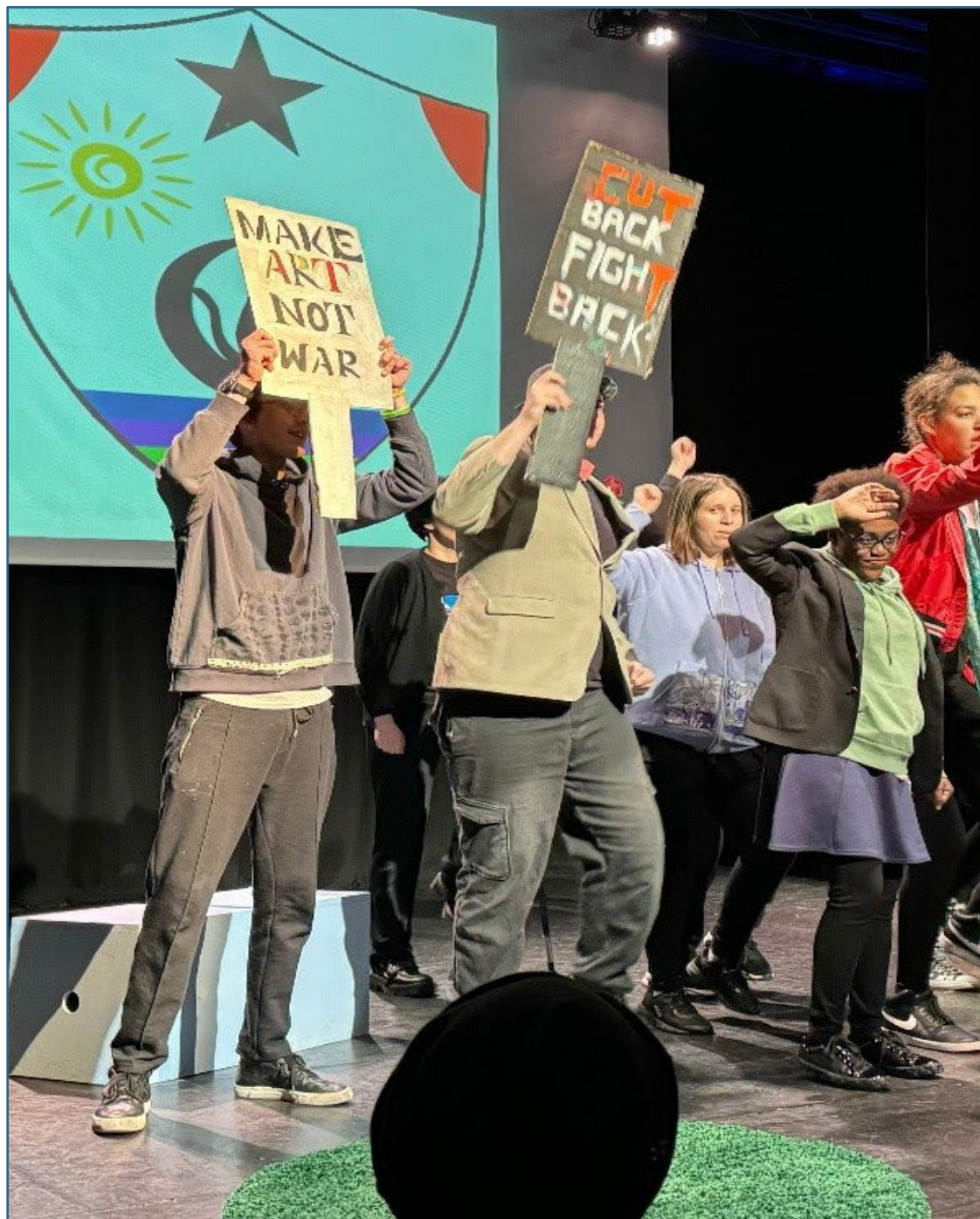
Classes are predominantly, for adults with learning disabilities and/or additional needs as they also encompass older adults in local care and nursing homes, age no bar



Impact Highlights

- 2 year funding from City Bridge Trust secured in November 2022 allowed CF to expand the ARTiculate programme and facilitated two workshops over 8 weeks which provided the biggest achievement at a SEN school, Oak Lodge, in East Finchley. The two workshops were a success as we as was challenged the students in a creative way by designing a new logo for the school which will be used for products to be sold on the high street. They explored branding concepts and applied them to logo's prints and patterns. The students demonstrated a unique approach and achieved some great results.
- During the year, ARTiculate delivered the Changing Pages Arts programme funded by John Lyons Charity. Community Focus delivered four 10-week projects, working in schools with up to 40 young people with additional needs. Oak Lodge, Northgate and Windmill School have been involved in this project. The ARTiculate programme also delivered a multi-disciplinary theatre project based on the story 'Everything Starts with a Dot'; a story previously created by Oak Lodge students and CF tutor Vicky Martin. The theatre project consisted of a range of stage production workshops delivered by theatre practitioners and students helped to create all aspects of the show from designing and constructing the set, costumes and props. They also co-produced, rehearsed and acted within the final performance. The show took place at the Arts Depot and was exceptionally well received by friends, family and staff alike.





- The creation of the podcast club has allowed students to come together every week to talk about lots of different topics, to give advice and to share opinions about what's going on in the world. It has given a voice, it has become a place for listening and understanding and we want to expand and share this on lots of different platforms and radio stations. We have had lots of interest from other charities that want to be a part of the podcast, we really want to reach out to people and make a difference in their lives. The students are taught how to research, edit, record, and to work together as a team. They really value the time we have during the class and it's a time to give them a voice, laughing and connecting, over the past 10 months the podcast has really grown, it has *helped to build stronger relationships in and across communities* in Barnet and the surrounding areas between varied individuals including leaders/managers/artists/recipients, other organisations and their beneficiaries has been involved with the podcast talking about their view points



- From April 2023 to March 2024 Short Breaks ran 24 days of delivery across 12 projects, including 5 day trips to locations all over London such as Tower Bridge and the Horniman Museum. Young people took part in a variety of onsite projects at Friary House, from gardening, to toy making, to animation! Feedback from families was positive, with one of the parents saying that their child “has learnt new things and an understanding of art. It also helped with providing a safe space and being able to socialise”.

Future Plans

CF has learned to maintain a flexible approach when dealing with uncertainty, so that the charity can quickly mobilise itself to change as and when required. Survival is still our key priority because the long lasting effects of COVID-19 that have stretched our resources and modified our ways of working. Response times on larger funding applications has increased whilst emergency funding has diminished so a varied mix of grant bids, donations and a modest increase in fees should assist in maintaining our financial balance and outputs.

We will also look towards progressive volunteering pathways through university students, artificial intelligence software to expedite administrative tasks, use of Salesforce and UpShot programmes to support with impact reporting through monitoring and expenditure of projects.

We are working with LBB with a view to mutually align our interests for Friary House which serves as a beacon for our beneficiaries and the local community of Barnet in conjunction with the many individuals that regularly use Friary Park. We continue to work with the other four charities within Friary House and those around the building for benefit of all to better understand each other and help strengthen community ties.

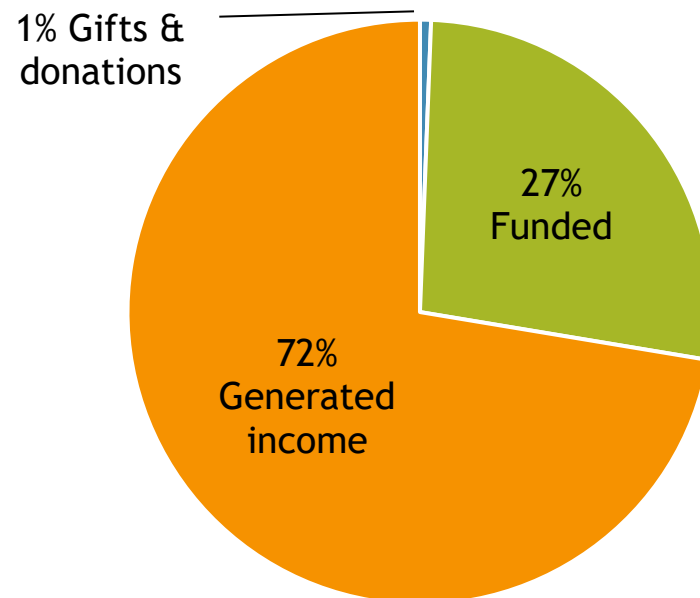
After the success of our online platform developed during the pandemic, our dynamic staff in 2023/24 developed and launched the 'Podcast club' as an In-house class serving as a voice for our beneficiaries. The weekly podcasts have been met with great appreciation and we look forward to increasing their reach from locally to nationally.

We greatly appreciate the varied forms of income our charity receives that helps continue our services and aid the many vulnerable beneficiaries that require our ongoing support. Grants received from Trusts and Foundations play a key role in this process to continue helping others through our varied activities and outcomes.

Financial Review

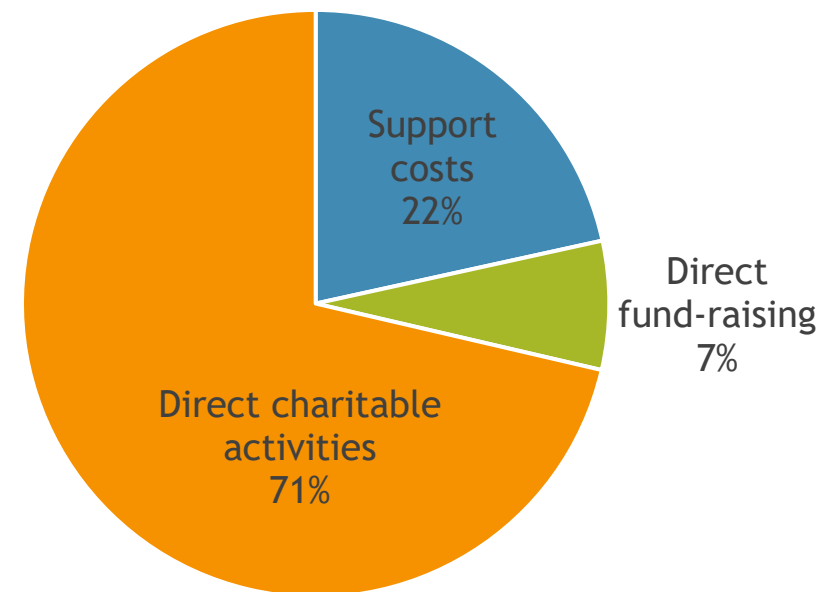
Income

Total £207,728



Expenses

Total £304,025



Financial performance

The financial climate has been challenging which is reflected in our results for the year. We were grateful to have received two year funding from City Bridge Trust in Nov 2022 which was accounted in full in the 2022/23 accounting period and will continue to be expended until October 2024. The financial circumstances during the current period were tough and the ever changing economic climate brought through with the change in government has led to continue to show improvement despite a series of challenges. Our financial performance indicates a net deficit of £114k (2023: £13,805 surplus). We continue to negotiate with LBB to mutually align our respective rights and liabilities towards the lease and service charges of Friary House. We envisage once agreement is reached, this will have a positive impact on our net asset position. We continue to be indebted to the support of all the donors and contributors who have helped sustain Community Focus.

We aim to build on the strength of current programmes and value generation for our stakeholders and continue to explore

corporate sustainability to align with various CF activities going forward.

The balance sheet at the year-end shows net assets of £14,691 (2023: £129,140).

The charity is working hard to secure additional funding to further the charitable activities whilst maintaining reserves in accordance with our constitution.

As part of self-sustainability initiatives, revenue streams transitioned, and costs efficiencies were optimised to build a platform for our long-term strategy to provide quality services to our students. Our application to Arts Council Cultural Recovery Fund in 2020 proved to be a major turnaround for the charity, as this success allowed us to strengthen our finances whilst giving us the opportunity to leverage additional prospects for fund raising and scalability of operations.

Reserves policy

It is the policy of the charity to maintain total reserves equivalent to three months of working capital. Donor funds are always ringfenced by virtue of their covenants thus our reserves relate to unrestricted income

£14,691

Net Assets

and expenditure. It is considered that this is sufficient to provide a safety net in the event of unanticipated expenditure. The reserves policy was complied with during the year, trustees undertook several initiatives to ensure compliance consistency and alignment with strategic plan for CF described in the financial review section.

This was driven largely from the funding obtained during the year which not only sustained operations but allowed CF to maintain its reserves. The charity is continuing to work on number of initiatives including leveraging from current fund sources and expanding base with innovative programs along with building our network to explore growth options to assist corporate world in meeting their Corporate Sustainability ambitions. The charity is also working on cost efficiency initiatives and recently negotiated successfully with London Borough of Barnet (LBB) regarding reduction of rent charges for its premises with the Community Programme Manager. The Council's CBAT (Community Benefit

Assessment Tool) justified a 100% rent subsidy based on the CF's high-level impact within its local community, and legacy issues for payment for outstanding rent was agreed.

LBB are supportive of the Charity and will work with the Charity to ensure that this does not have an adverse effect on the Charity's ability to operate. The reduction of rent and our strategic initiatives will reduce our net liabilities post year-end and we are aiming to ensure a continued net current asset position in 2023/2024. The Trustees, therefore, consider that the going concern assumption is an appropriate basis on which to prepare these financial statements.

Future plans

Our future plans continue to be focussed on two key elements:

1. Increasing unrestricted income & reserves
2. Replicating successful programmes

Unrestricted income is critical to the future success and sustainability of Community Focus. Reliance on grant-based income is not compatible with the cuts that may lie ahead in the public sector.

We have become increasingly self-sustainable by proactively securing project-based funding which has helped ensure future delivery. We endeavour to keep our core (in house) costs as low as possible but plan to increase costs in the near future to ensure they are still affordable and in line with our competitors' cost plans.

With regards to replicating our service, we are also considering providing a full day offer of our services. This would help ensure that our clients can arrive at CF in the morning, safe in the knowledge that a creative and action-packed day will await them; capitalising on what we do best at CF - nurture and create.

The ARTiculate programme is well respected in other London Boroughs, and we are in discussion with community leaders regarding the viability of extending the model outside of Barnet. This would

give CF a broader geographical footprint, opening new partnerships and horizons.





Thank you to all of our fantastic supporters!

JOHN LYON'S
CHARITY



Friern Barnet
Educational
Trust

Statement of Trustees responsibilities

Independent examination of accounts

The Board decided to take exemption from the statutory audit as the finances of the charity are below required regulatory threshold. The charity obtained an independent examiner's report pursuant to the statutory compliance for the annual report and the financial statements.

1.1 TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of Community Focus Inclusive Arts for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant examination of accounts information and to establish that the independent account is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Board of Trustees

A handwritten signature in black ink, reading "Stephen Yeo". The signature is written in a cursive, flowing style.

Stephen Yeo

On Behalf of the Board of Trustees

30 December 2024

Independent examiner's report to the Trustees of Community Focus Inclusive Arts for the year ended 31 March 2024

I report on the accounts of the CF for the year ended 31 March 2024, which are set out on pages 12 to 20.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of Community Focus Inclusive Arts for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'Anil Seechurn', on a light-colored background.

Anil Seechurn (FCCA, ACA, CTA)

Pitts and SeeUs

Chartered Certified Accountants and Registered Auditors

Studio 6, 6 Hornsey Street, London, N7 8GR

Dated: 30 December 2024

Statement of Financial Activities for the year ended 31 March 2024

		Unrestricted funds £	Restricted funds £	Total Funds 2024	Total Funds 2023
	Note				
Income					
Donations & other income	3	969	298	1,267	6,857
Generated funds	3	2,000	54,112	56,112	179,991
Charitable activities	4	150,349	-	150,349	130,982
Total income		153,318	54,410	207,728	317,830
Expenditure on charitable activities					
Expenditure on raising funds	5	24,345	5,871	30,216	48,342
Expenditure on charitable activities	5	169,365	122,595	291,960	255,683
Total expenditure		193,710	128,466	322,176	304,025
Net Income/(expenditure) for the year					
		(40,392) -	74,056 -	114,448	13,805
Reconciliation of funds					
Total funds brought forward	13,14	3,370	125,769	129,139	115,335
Net movement in funds for the year		(40,392)	(74,056)	(114,448)	13,805
Total funds carried forward		(37,022)	51,713	14,691	129,140

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

Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	8	16,498	20,575
Total Fixed Assets		16,498	20,575
Current Assets			
Debtors	9	39,943	121,858
Cash and cash equivalents		92,887	117,360
Total Current Assets		132,830	239,218
Current Liabilities			
Creditors	10	(121,217)	(112,833)
Total Current Liabilities		(121,217)	(112,833)
Non-Current Liabilities			
Loan	11	(13,420)	(17,820)
Total Non-Current Liabilities		(13,420)	(17,820)
Net Assets		14,691	129,140
Funds			
Unrestricted funds	12	- 37,022	3,371
Restricted funds	13	51,713	125,769
Net Surplus		14,691	129,140

For the financial year in question, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No member has required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

A handwritten signature in black ink, appearing to read 'Ajaz Ahmed', with a large, sweeping horizontal stroke underneath.

Ajaz Ahmed

Treasurer, 30 December 2024

Notes to the Financial Statements for the year ended 31 March 2024

1. Accounting policies

The principal accounting policies adopted, judgements and key sources or estimation uncertainty in the preparation of the financial statements are as follows:

a. 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 Companies Act 2006. Community Focus meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The trustees have assessed whether the use of the going concern basis is appropriate in preparing these financial statements and have considered possible events or conditions that may cast doubt on the ability of the charity to continue as a going concern. The trustees have made the assessment for a period of at least one year from the date of approval of the financial statements. In particular, Trustees have considered the Charity's forecasts and projections and have taken account of the volatility of charitable income and activity in line of COVID-19 outbreak. After due consideration, the trustees have concluded that there is a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b. Income

Income from charitable activities represents the amounts (excluding value added tax) generated from courses and corporate events. Other income includes faculty events and grants. Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

c. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

d. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on raising funds includes the costs incurred in generating fundraising income; and
- Expenditure on charitable activities includes:
 - direct costs of delivering services associated with supply of our services to partners
 - support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

- cost of generating funds, is those incurred in securing new program funding
- governance costs incurred to cover all associated compliance

e. Fund accounting

The charity holds unrestricted and restricted funds. The unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Trustees in furtherance of the general charitable objectives. The restricted funds are funds that are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for specific purpose. The cost of raising and administering such funds is charged against the specific fund.

f. Tangible fixed assets and depreciation

Tangible fixed assets are stated at historical cost, net of depreciation and any provision for impairment. Depreciation is provided at the annual rate to write off each asset over its expected useful life with straight-line method at 25%.

g. Cash

Cash at bank and cash in hand includes any short-term highly liquid investment with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognized at transaction value and subsequently measured at their settlement value.

i. Leases

The charity classifies the lease of printing as operating leases; the title to the equipment remains with the lessor and the equipment is replaced every 3 years whilst the economic life of such equipment is normally 5 years. Rental charges are charged on a straight-line basis over the term of the lease.

j. Pension/Benefit to employees

The charity operates a defined contribution scheme, which deduct agreed deductions from monthly payroll.

k. 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.

l. Creditors and provisions

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.

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the events of the charity being wound up, at any time before, and in expectation of, the winding up or dissolution of the Charity, the Trustees may resolve that any net assets of the Charity after all its debts and liabilities have been paid, or provision made for them, shall on the dissolution or winding up of the Charity be applied or transferred in (a) for purposes similar to the objects of the Charity; or (b) for use for particular purposes that fall within the objects of the Charity. In no circumstances shall the net assets of the Charity be paid to or distributed among the members of the Charity. If no resolution is passed in accordance with the above, the net assets of the Charity shall be applied for such purposes regarded as charitable under the law of every part of the UK as are directed by the Charity Commission.

3. Analysis of activities for generating funds

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Donations and other income	969	298	1,267	6,857
Barchester Charitable Foundation	-	-	-	365
Citybridge Trust	-	-	-	99,700
Friern Barnet Educational Trust	-	2,855	2,855	2,000
Ironmongers Trust	-	3,938	3,938	-
John Lyons Foundation	-	35,300	35,300	32,900
LB Barnet	-	1,000	1,000	20,246
London Community	-	-	-	9,999
Sir Jules Thorn Charitable Trust	2,000	-	2,000	-
Souter Charitable Trust	-	-	-	4,000
The National Lottery Community	-	9,988	9,988	-
Woodroffe Benton Trust	-	-	-	1,500
Young Barnet Foundsport	-	1,031	1,031	9,281
	2,000	54,112	56,112	179,991

4. Analysis of income from charitable activities

	Unrestricted	Restricted	2024	2023
	£	£	£	£
LB Barnet - Short Breaks	10,483	-	10,483	12,556
Fees and subscriptions	139,866	-	139,866	118,426
	150,349	-	150,349	130,982

5. Analysis of expenditure of management and administration

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Expenditure on raising funds				
Salaries and wages	5,782	3,855	9,637	11,827
Direct fundraising costs	13,169	-	13,169	17,407
Other support costs	5,394	2,017	7,411	19,108
Total	24,345	5,872	30,217	48,342

Expenditure on charitable activities

Salaries and wages	9,637	17,485	27,122	8,422
Direct charitable costs	111,184	91,610	202,794	170,829
Other support costs	48,545	13,500	62,045	76,432
Total	169,366	122,595	291,961	255,683

6. Net expenditures for the year

<i>Net expenditure is stated after charging:</i>	£	£
Depreciation of owned assets	4,077	2,483
Fees payable for independent examination of annual report	1,500	1,500
	5,577	3,983

7. Analysis of staff costs, trustee remuneration and the cost of key management personnel

The average number of staff employed was 2 (2023: 1). The key management personnel consist of 1.

	2024	2023
	£	£
Salaries and wages (note 5)	36,758	20,250
Social security costs	-	-
	<hr/> 36,758	<hr/> 20,250

8. Tangible fixed assets

	£	£	£
Cost			
At 1 April 2023	10,000	15,308	10,000
Additions	-	-	-
At 31 March 2024	<hr/> 10,000	<hr/> 15,308	<hr/> 10,000
Depreciation			
At 1 April 2023	2,500	2,233	4,733
Charge for the year	250	3,827	4,077
At 31 March 2024	<hr/> 2,750	<hr/> 6,060	<hr/> 8,810
Net book value			
At 31 March 2024	7,250	9,248	16,498
At 31 March 2023	7,500	13,075	20,575

9. Debtors

	2024	2023
	£	£
Trade debtors	37,187	119,431
Prepayments	2,756	2,427
	<hr/> 39,943	<hr/> 121,858

10. Cash and cash equivalents

	2024	2023
	£	£
Current account	56,612	81,172
Reserve account	36,175	35,549
Cash	100	639
Total	92,887	117,360

11. Creditors

	2024	2023
	£	£
Trade creditors	5,806	14,026
Other creditors and accruals	115,411	98,807
Total	121,217	112,833

Other creditors and accruals include the provision for service charge and rent arrears on premises.

12. Loan

	2024	2023
	£	£
J McCafferty	10,000	10,000
P Soave	3,420	7,820
	13,420	17,820

A loan facility was provided on an interest-free basis repayable in full by December 2026.

13. Movement of unrestricted funds

	2024
	£
As at 1 April 2023	3,371
Income from donations and other income (note 3)	969
Income from generating funds (note 3)	2,000
Income from charitable activities (note 4)	150,349
	156,689
Expenditure on management and administration (note 5)	193,711
As at 31 March 2024	- 37,022

14. Movement of restricted funds

	Balance at 1 Apr 2023	Incoming resources (note 3)	Resources expended (note 5)	Balance at 31 Mar 2024
	£	£	£	£
Arts Council (a)	1,110	-	-	1,110
Barchester Charitable Foundation (b)	365	-	365	-
City Bridge Trust (c.)	74,776	-	49,976	24,800
D'Oryle Charitable Trust (d)	-	-	-	-
Friern Barnet Educational Trust (e).	-	2,855	2,855	-
Ironmongers Trust (f)		3,938	-	3,938
John Lyons Foundation (g)	22,500	35,300	35,935	21,865
LB Barnet (h)	13,019	1,000	14,019	-
London Community (i)	9,999	-	9,999	-
Private donation (j)	-	298	298	-
Souter Charitable Trust (k)	4,000	-	4,000	-
The National Lottery Community Fund (l)	-	9,988	9,988	-
Young Barnet Foundsport (m)	-	1,031	1,031	-
	125,769	54,410	128,466	51,713

a) Emergency funding made specifically to sustain the operations of CF during the COVID pandemic

b) Funding specific for Short-breaks projects and workshops

c) 2 year funding specific for the ARTiculate programme to cover activities Nov 2022 to Oct 2024

d) Funding received to be used for vulnerable persons

e) Funding specific towards the CF Winter Exhibition

f) Funding specific for the Short Breaks programme

g) Funding for specific ARTiculate programme.

h) Funding for specific in-house projects and workshops

i) Funding for specific Short-Breaks workshops and projects

j) Funds specific for direct charitable costs for the Inhouse programme

k) Funding specific for the Short Breaks programme.

l) Funding specific for workshops & activities for vulnerable persons

m) Funding specific for workshops & activities for vulnerable persons

15. Analysis of net debt between funds

	Unrestricted	Restricted	Total
	£	£	£
Tangible assets (note 8)	16,498	-	16,498
Cash and cash equivalents	41,174	51,713	92,887
Other net current liabilities	(121,217)		(121,217)
Total	- 63,545	51,713	- 11,832

16. Financial commitment

The charity has no current borrowings or investments. Financial commitments of the Charity extend only to the operating lease of the building premises which will expire in 20 years. Total future minimum lease payments under non-cancellable operating leases:

	2024	2023
	£	£
Total lease commitment	99,210	99,210

With effect from January 2020, the charity was faced with an increased annual building lease commitment which is subject to 5 years break by either party. No payments were made during the current accounting period due to ongoing negotiations with LB Barnet.

17. Related party transactions

No trustee received payment for professional or other services supplied to the charity during the year (2023: £nil). The charity's finance manager is related to the treasurer and is a qualified Chartered Accountant who charges significantly less than the market rate to the charity for business support services. Total charges by the charity for the finance managerial services provided were £7,953 (2023: £6003).

Reference and administrative information

Charity name: Community Focus Inclusive Arts
Charity number: 1139259
Company number: 7442636
Registered office: Friary House, Friary Park, Friary Road, London N20 0NR

Trustees

Stephen Yeo - Chair

Ajaz Ahmed - Treasurer

Mark Claydon

Dr. Oge Ilozue

Phillip Rackham

Eleanor Stokes-Puzone

Hannah Ufland

Christine Grant (resigned 30 June 2024)

Tom Hor (resigned 30 September 2024)

Key management personnel

John McCafferty (Chief Executive)

Independent Examiner

Pitts & SeeUs, Chartered Accountants and Registered Auditor, Studio 6, 6 Hornsey Street, London N7 8GR

Bankers

HSBC, 789 High Road, North Finchley, London N12 8JX

