

REGISTERED COMPANY NUMBER: 07893397 (England and Wales)  
REGISTERED CHARITY NUMBER: 1150485

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**  
**FOR**  
**SOCIAL ARTS FOR EDUCATION**

**SOCIAL ARTS FOR EDUCATION**

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**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**SOCIAL ARTS FOR EDUCATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objective of SOCIAL ARTS FOR EDUCATION is to provide secondary education to statemented and non-statemented autistic or bullied children from the ages of 11 to 18 years of age.

**STRATEGIC REPORT**

**Reserves policy**

Any surplus funds goes back into school funds to enable us to do more for our children.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07893397 (England and Wales)

**Registered Charity number**

1150485

**Registered office**

Ground Floor, 253 Eltham High Street  
London  
SE9 1TY

**Trustees**

L R Riviere Social Worker (resigned 20.7.2022)  
Ms L F R Wellings None (appointed 15.12.2021)  
M Hunter Trustee (appointed 22.9.2021)  
Ms L James-Wellings Chair (appointed 22.9.2021)  
Ms L King Trustee (appointed 22.9.2021)  
Ms R McWeeney Trustee (appointed 22.9.2021)  
Ms J Raven (appointed 22.9.2021)  
Ms N Morrell

**Company Secretary**

Ms N Morrell

**Independent Examiner**

MR SYMON L ABUDEY  
AIA  
Abudey & Company  
First Floor  
14-16 Powis Street  
Woolwich  
London  
SE18 6LF

**SOCIAL ARTS FOR EDUCATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 12 September 2022 and signed on the board's behalf by:

Ms L James-Wellings - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**SOCIAL ARTS FOR EDUCATION**

**Independent examiner's report to the trustees of Social Arts For Education ('the Company')**

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

MR SYMON L ABUDEY  
AIA  
Abudey & Company  
First Floor  
14-16 Powis Street  
Woolwich  
London  
SE18 6LF

27 September 2022

**SOCIAL ARTS FOR EDUCATION**

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

		2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	582,217	398,975
<b>EXPENDITURE ON</b>			
Raising funds	3	437,106	248,648
Other		59,136	42,185
<b>Total</b>		496,242	290,833
<b>NET INCOME</b>		85,975	108,142
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		108,142	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		194,117	108,142

The notes form part of these financial statements

**SOCIAL ARTS FOR EDUCATION**

**BALANCE SHEET**  
**31 DECEMBER 2021**

		2021 Unrestricted fund £	2020 Total funds £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	9	1,419	-
<b>CURRENT ASSETS</b>			
Debtors	10	167,045	-
Cash at bank and in hand		41,879	108,142
		<hr/> 208,924	<hr/> 108,142
<b>CREDITORS</b>			
Amounts falling due within one year	11	(16,226)	-
<b>NET CURRENT ASSETS</b>		<hr/> 192,698	<hr/> 108,142
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 194,117	<hr/> 108,142
<b>NET ASSETS</b>		<hr/> 194,117	<hr/> 108,142
<b>FUNDS</b>	12		
Unrestricted funds		<hr/> 194,117	<hr/> 108,142
<b>TOTAL FUNDS</b>		<hr/> 194,117	<hr/> 108,142

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

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

The trustees acknowledge their responsibilities for

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 September 2022 and were signed on its behalf by:

L James-Wellings - Trustee

The notes form part of these financial statements

**SOCIAL ARTS FOR EDUCATION**

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(64,135)	108,142
Net cash (used in)/provided by operating activities		(64,135)	108,142
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(2,128)	-
Net cash (used in)/provided by investing activities		(2,128)	-
<b>Change in cash and cash equivalents in the reporting period</b>		(66,263)	108,142
<b>Cash and cash equivalents at the beginning of the reporting period</b>		108,142	-
<b>Cash and cash equivalents at the end of the reporting period</b>		41,879	108,142

The notes form part of these financial statements



**SOCIAL ARTS FOR EDUCATION**

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

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

	2021	2020
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	85,975	108,142
<b>Adjustments for:</b>		
Depreciation charges	709	-
Increase in debtors	(167,045)	-
Increase in creditors	16,226	-
	<u>(64,135)</u>	<u>108,142</u>
<b>Net cash (used in)/provided by operations</b>	<u>(64,135)</u>	<u>108,142</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.21	Cash flow	At 31.12.21
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	108,142	(66,263)	41,879
	<u>108,142</u>	<u>(66,263)</u>	<u>41,879</u>
<b>Total</b>	<u>108,142</u>	<u>(66,263)</u>	<u>41,879</u>

The notes form part of these financial statements

## SOCIAL ARTS FOR EDUCATION

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

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

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

##### **Income**

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

##### **Expenditure**

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

##### **Tangible fixed assets**

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

##### **Taxation**

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

##### **Fund accounting**

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

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

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

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### **2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Fees	564,363	373,168
Donations	4,206	18,415
Gift aid	4,220	4,724
Grants	9,134	-
Other Income	294	2,668
	<u>582,217</u>	<u>398,975</u>

**SOCIAL ARTS FOR EDUCATION**

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

**2. DONATIONS AND LEGACIES - continued**

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

	2021 £	2020 £
Other grants	9,134	-
	<u>9,134</u>	<u>-</u>

**3. RAISING FUNDS**

**Raising donations and legacies**

	2021 £	2020 £
Support costs	34,709	23,873
	<u>34,709</u>	<u>23,873</u>

**Other trading activities**

	2021 £	2020 £
Purchases	6,702	5,305
Trustees' remuneration etc	128,214	-
Staff costs	267,481	219,470
	<u>402,397</u>	<u>224,775</u>

Aggregate amounts	<u>437,106</u>	<u>248,648</u>
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**4. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Raising donations and legacies	20,775	13,934	34,709
	<u>20,775</u>	<u>13,934</u>	<u>34,709</u>

**5. NET INCOME/(EXPENDITURE)**

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

	2021 £	2020 £
Depreciation - owned assets	709	-
	<u>709</u>	<u>-</u>

**SOCIAL ARTS FOR EDUCATION**

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

**6. TRUSTEES' REMUNERATION AND BENEFITS**

	2021	2020
	£	£
Trustees' salaries	112,907	-
Trustees' social security	11,921	-
Trustees' pensions paid	3,386	-
	<u>128,214</u>	<u>-</u>

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**7. STAFF COSTS**

	2021	2020
	£	£
Wages and salaries	360,301	209,802
Social security costs	27,109	-
Other pension costs	4,899	9,668
	<u>392,309</u>	<u>219,470</u>

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

	2021	2020
	18	-
Staff	<u>18</u>	<u>-</u>

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	398,975
<b>EXPENDITURE ON</b>	
Raising funds	248,648
Other	42,185
<b>Total</b>	<u>290,833</u>
<b>NET INCOME</b>	<u>108,142</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>108,142</u></u>

**SOCIAL ARTS FOR EDUCATION**

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

**9. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
Additions	1,566	562	2,128
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
Charge for year	522	187	709
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 December 2021	1,044	375	1,419
	<hr/>	<hr/>	<hr/>
At 31 December 2020	-	-	-
	<hr/>	<hr/>	<hr/>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	167,045	-
	<hr/>	<hr/>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Social security and other taxes	10,619	-
Nest	2,007	-
Accrued expenses	3,600	-
	<hr/>	<hr/>
	16,226	-
	<hr/>	<hr/>

**12. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	108,142	85,975	194,117
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	108,142	85,975	194,117
	<hr/>	<hr/>	<hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	582,217	(496,242)	85,975
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	582,217	(496,242)	85,975
	<hr/>	<hr/>	<hr/>

**SOCIAL ARTS FOR EDUCATION**

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

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>		
General fund	108,142	108,142
<b>TOTAL FUNDS</b>	<u>108,142</u>	<u>108,142</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	398,975	(290,833)	108,142
<b>TOTAL FUNDS</b>	<u>398,975</u>	<u>(290,833)</u>	<u>108,142</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	-	194,117	194,117
<b>TOTAL FUNDS</b>	<u>-</u>	<u>194,117</u>	<u>194,117</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	981,192	(787,075)	194,117
<b>TOTAL FUNDS</b>	<u>981,192</u>	<u>(787,075)</u>	<u>194,117</u>

**SOCIAL ARTS FOR EDUCATION**

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

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**SOCIAL ARTS FOR EDUCATION**

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

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Fees	564,363	373,168
Donations	4,206	18,415
Gift aid	4,220	4,724
Grants	9,134	-
Other Income	294	2,668
	<hr/> 582,217	<hr/> 398,975
<b>Total incoming resources</b>	582,217	398,975
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Materials & Resources	6,702	5,305
Trustees' salaries	112,907	-
Trustees' social security	11,921	-
Trustees' pensions paid	3,386	-
Wages	247,394	209,802
Social security	15,188	-
Pensions	4,899	9,668
	<hr/> 402,397	<hr/> 224,775
 <b>Other</b>		
Exams	607	2,054
Health & Safety	3,958	1,893
Send	21,517	1,420
Rent	22,800	25,792
Premises expenses	8,458	10,856
Entertainment	1,087	170
Fixtures and fittings	522	-
Computer equipment	187	-
	<hr/> 59,136	<hr/> 42,185
 <b>Support costs</b>		
<b>Management</b>		
Rates and water	645	642
Insurance	3,927	3,298
Utilities & Telephone	2,970	2,938
Postage and stationery	192	478
Recruitment	1,500	3
Administration & HR	-	6,809
Subscriptions	1,798	2,031
Safeguarding	1,140	1,580
Training	3,714	1,875
Carried forward	15,886	19,654

This page does not form part of the statutory financial statements



**SOCIAL ARTS FOR EDUCATION**

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

	2021 £	2020 £
<b>Management</b>		
Brought forward	15,886	19,654
Motor & travel	546	519
Specialist services	-	3,700
Staff Welfare	1,696	-
Computer software	736	-
Sundries	1,609	-
Subcontractor	302	-
	<hr/> 20,775	<hr/> 23,873
<b>Governance costs</b>		
Accountancy and legal fees	5,881	-
Consultancy Fees	1,031	-
Legal and professional fees	7,022	-
	<hr/> 13,934	<hr/> -
Total resources expended	<hr/> 496,242	<hr/> 290,833
<b>Net income</b>	<hr/> <hr/> 85,975	<hr/> <hr/> 108,142