

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

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**  
**FOR**  
**SOCIAL ARTS FOR EDUCATION**

**SOCIAL ARTS FOR EDUCATION**

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**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**SOCIAL ARTS FOR EDUCATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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 2022. 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  
M Hunter Trustee  
Ms L James-Wellings Chair  
Ms L King Trustee  
Ms R McWeeney Trustee  
Ms J Raven  
Ms N Morrell

**Company Secretary**

Ms N Morrell

**Independent Examiner**

MR SYMON L ABUDEY  
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 2022**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 18 September 2023 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 2022.

**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 member of the Association of International Accountants, 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

Abudey & Company  
First Floor  
14-16 Powis Street  
Woolwich  
London  
SE18 6LF

26 September 2023

**SOCIAL ARTS FOR EDUCATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

		2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	636,662	582,217
Investment income	3	135	-
<b>Total</b>		<u>636,797</u>	<u>582,217</u>
 <b>EXPENDITURE ON</b>			
Raising funds	4	521,033	437,106
<b>Charitable activities</b>	5		
Charitable Donations		213	-
Other		<u>70,891</u>	<u>59,136</u>
<b>Total</b>		<u>592,137</u>	<u>496,242</u>
 <b>NET INCOME</b>		44,660	85,975
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		194,117	108,142
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>238,777</u></u>	<u><u>194,117</u></u>

The notes form part of these financial statements

**SOCIAL ARTS FOR EDUCATION**

**BALANCE SHEET**  
**31 DECEMBER 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	11	2,802	1,419
<b>CURRENT ASSETS</b>			
Debtors	12	71,313	167,045
Cash at bank and in hand		219,374	41,879
		<hr/> 290,687	<hr/> 208,924
<b>CREDITORS</b>			
Amounts falling due within one year	13	(54,712)	(16,226)
<b>NET CURRENT ASSETS</b>		<hr/> 235,975	<hr/> 192,698
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		238,777	194,117
<b>NET ASSETS</b>		<hr/> 238,777	<hr/> 194,117
<b>FUNDS</b>	14		
Unrestricted funds		<hr/> 238,777	<hr/> 194,117
<b>TOTAL FUNDS</b>		<hr/> 238,777	<hr/> 194,117

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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 18 September 2023 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 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	180,498	(64,135)
Net cash provided by/(used in) operating activities		180,498	(64,135)
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(3,138)	(2,128)
Interest received		135	-
Net cash used in investing activities		(3,003)	(2,128)
<b>Change in cash and cash equivalents in the reporting period</b>		177,495	(66,263)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		41,879	108,142
<b>Cash and cash equivalents at the end of the reporting period</b>		219,374	41,879

The notes form part of these financial statements



**SOCIAL ARTS FOR EDUCATION**

**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

	2022	2021
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	44,660	85,975
<b>Adjustments for:</b>		
Depreciation charges	1,755	709
Interest received	(135)	-
Decrease/(increase) in debtors	95,732	(167,045)
Increase in creditors	38,486	16,226
	<hr/>	<hr/>
<b>Net cash provided by/(used in) operations</b>	<u>180,498</u>	<u>(64,135)</u>

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

	At 1.1.22	Cash flow	At 31.12.22
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	41,879	177,495	219,374
	<hr/>	<hr/>	<hr/>
	41,879	177,495	219,374
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<u>41,879</u>	<u>177,495</u>	<u>219,374</u>

The notes form part of these financial statements

## SOCIAL ARTS FOR EDUCATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### **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**

	2022	2021
	£	£
Fees	618,329	564,363
Donations	15,234	4,206
Gift aid	880	4,220
Grants	-	9,134
Other Income	2,219	294
	<u>636,662</u>	<u>582,217</u>

**SOCIAL ARTS FOR EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**2. DONATIONS AND LEGACIES - continued**

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

	2022	2021
	£	£
Other grants	-	9,134
	<u>-</u>	<u>9,134</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	135	-
	<u>135</u>	<u>-</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Support costs	50,250	34,709
	<u>50,250</u>	<u>34,709</u>

**Other trading activities**

	2022	2021
	£	£
Purchases	8,679	6,702
Trustees' remuneration etc	168,763	128,214
Staff costs	293,341	267,481
	<u>470,783</u>	<u>402,397</u>

Aggregate amounts	<u>521,033</u>	<u>437,106</u>
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**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Charitable Donations	<u>213</u>

**SOCIAL ARTS FOR EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**6. SUPPORT COSTS**

	Management	Finance	Governance	Totals
	£	£	costs	£
	£	£	£	£
Raising donations and legacies	23,434	255	26,561	50,250
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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

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

	2022	2021
	£	£
Depreciation - owned assets	1,755	709
	<u>          </u>	<u>          </u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

	2022	2021
	£	£
Trustees' salaries	146,994	112,907
Trustees' social security	17,359	11,921
Trustees' pensions paid	4,410	3,386
	<u>          </u>	<u>          </u>
	<u>168,763</u>	<u>128,214</u>

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**9. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	414,241	360,301
Social security costs	37,276	27,109
Other pension costs	6,177	4,899
	<u>          </u>	<u>          </u>
	<u>457,694</u>	<u>392,309</u>

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

	2022	2021
Staff	20	18
	<u>          </u>	<u>          </u>

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

**SOCIAL ARTS FOR EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	582,217
	<hr/>
<b>EXPENDITURE ON</b>	
Raising funds	437,106
	<hr/>
Other	59,136
	<hr/>
<b>Total</b>	496,242
	<hr/>
<b>NET INCOME</b>	85,975
	<hr/>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	108,142
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	194,117
	<hr/> <hr/>

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2022	1,566	562	2,128
Additions	-	3,138	3,138
	<hr/>	<hr/>	<hr/>
At 31 December 2022	1,566	3,700	5,266
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 January 2022	522	187	709
Charge for year	522	1,233	1,755
	<hr/>	<hr/>	<hr/>
At 31 December 2022	1,044	1,420	2,464
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 December 2022	522	2,280	2,802
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2021	1,044	375	1,419
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**SOCIAL ARTS FOR EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

	2022 £	2021 £
Trade debtors	71,313	167,045

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

	2022 £	2021 £
Social security and other taxes	25,591	10,619
Nest	4,083	2,007
Wages control	21,078	-
Accrued expenses	3,960	3,600
	<u>54,712</u>	<u>16,226</u>

**14. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	194,117	44,660	238,777
	<u>194,117</u>	<u>44,660</u>	<u>238,777</u>
<b>TOTAL FUNDS</b>	<u>194,117</u>	<u>44,660</u>	<u>238,777</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	636,797	(592,137)	44,660
	<u>636,797</u>	<u>(592,137)</u>	<u>44,660</u>
<b>TOTAL FUNDS</b>	<u>636,797</u>	<u>(592,137)</u>	<u>44,660</u>

**Comparatives for 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
	<u>108,142</u>	<u>85,975</u>	<u>194,117</u>
<b>TOTAL FUNDS</b>	<u>108,142</u>	<u>85,975</u>	<u>194,117</u>

**SOCIAL ARTS FOR EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**14. MOVEMENT IN FUNDS - continued**

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	582,217	(496,242)	85,975
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>582,217</u>	<u>(496,242)</u>	<u>85,975</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	108,142	130,635	238,777
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>108,142</u>	<u>130,635</u>	<u>238,777</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	1,219,014	(1,088,379)	130,635
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,219,014</u>	<u>(1,088,379)</u>	<u>130,635</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**SOCIAL ARTS FOR EDUCATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Fees	618,329	564,363
Donations	15,234	4,206
Gift aid	880	4,220
Grants	-	9,134
Other Income	2,219	294
	<hr/>	<hr/>
	636,662	582,217
<b>Investment income</b>		
Deposit account interest	135	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	636,797	582,217
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Materials & Resources	8,679	6,702
Trustees' salaries	146,994	112,907
Trustees' social security	17,359	11,921
Trustees' pensions paid	4,410	3,386
Wages	267,247	247,394
Social security	19,917	15,188
Pensions	6,177	4,899
	<hr/>	<hr/>
	470,783	402,397
<b>Charitable activities</b>		
Charitable Donations	213	-
<b>Other</b>		
Exams	1,545	607
Health & Safety	1,790	3,958
Send	30,978	21,517
Rent	24,240	22,800
Premises expenses	8,539	8,458
Entertainment	2,044	1,087
Fixtures and fittings	522	522
Computer equipment	1,233	187
	<hr/>	<hr/>
	70,891	59,136
<b>Support costs</b>		
<b>Management</b>		
Rates and water	549	645
Insurance	5,803	3,927
Utilities & Telephone	3,750	2,970
Carried forward	10,102	7,542

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 2022**

	2022 £	2021 £
<b>Management</b>		
Brought forward	10,102	7,542
Postage and stationery	1,262	192
Recruitment	520	1,500
Subscriptions	2,367	1,798
Safeguarding	2,745	1,140
Training	2,256	3,714
Motor & travel	1,253	546
Staff Welfare	1,630	1,696
Computer software	680	736
Sundries	317	1,609
Subcontractor	302	302
	<hr/> 23,434	<hr/> 20,775
<b>Finance</b>		
Bank charges	255	-
<b>Governance costs</b>		
Accountancy and legal fees	6,225	5,881
Consultancy Fees	-	1,031
Legal and professional fees	20,336	7,022
	<hr/> 26,561	<hr/> 13,934
Total resources expended	<hr/> 592,137	<hr/> 496,242
<b>Net income</b>	<hr/> <hr/> 44,660	<hr/> <hr/> 85,975