

CoActive Arts

Charity number 1150805

A company limited by guarantee number 08275514

Annual Report and Financial Statements for the year ended 31 August 2023



CoActive Arts



Annual Report and Financial Statements
for the year ended 31 August 2023

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 12

Prepared by West Yorkshire Community Accountancy Service CIO

CoActive Arts

Trustees' report for the year ended 31 August 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Robert Waft	Chair	Appointed 17 January 2024
Steve Rogers	Former Chair	Resigned 15 May 2024
Julie Crossfield		
Ruth Love		
Janice Rogers	Former Treasurer	Resigned 15 May 2024
Ash Howick	Treasurer	Appointed 17 January 2024
Mark Taylor-Thomas		Appointed 17 January 2024
Charity number	1150805	Registered in England and Wales
Company number	08275514	Registered in England and Wales
Registered and principal address	Bankers	
Belle Isle Christian Centre	Co-operative Bank	
Belle Isle Avenue	PO Box 101	
Belle Isle	1 Balloon Street	
Wakefield	Manchester	
WF1 5JY	M60 4EP	

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 31 October 2012, and registered as a charity on 13 February 2013. It is governed by a memorandum and articles of association, as amended on 25 January 2013. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

CoActive Arts

Trustees' report (continued) for the year ended 31 August 2023

Objectives and activities

The charity's objects

- (1) For the benefit of the public, to advance the education and health of people with learning disabilities including but not limited to people on the autistic spectrum and other people who experience similar barriers to learning, development and inclusion ('the beneficiaries'), via the performing arts and other art forms and to increase opportunities for such persons to participate in the arts.
- (2) The promotion of social inclusion amongst the beneficiaries who are socially excluded from society, or parts of society, as a result of their disability through the use of the performing arts and other art forms in order to advance equality, diversity and inclusivity within society.
- (3) To develop the capacity and skills of people with learning disabilities (a socially disadvantaged community of interest) in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

The charity's main activities

To deliver arts activities to adults with learning disabilities.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of health, the arts and culture.

Our trustees work closely with the core team, who act as a conduit for our steering group made up of learning disabled members who benefit from our core activities. The steering group inform and guide the charity on the needs and aspirations of their peers and therefore fully influence the planning of activities on a day to day and strategic level for the benefit of the local learning disability community.

Achievements and performance

CoActive is a member led organisation, with 25-30 regular members. In a 2021 stakeholder survey 88.9% of respondents felt CoActive was a place where they could share their opinions and influence decisions. We are recognised as leaders in our field locally and are valued by the local arts community, health and social care/disability sector and family carers for providing high quality inclusive arts engagement and ambitious creative outcomes with Learning Disabled people with different levels of need and a full age range from early 20s to our eldest member who turns 80 next year (he says his life began at 60 when he helped start CoActive).

CoActive Arts

Trustees' report (continued) for the year ended 31 August 2023

Achievements and performance (continued)

The following comments evidence impact on our most important stakeholders, our members and their carers:

CoActive member comments in sessions:

'CoActive is family to me.' 'I love everything we do at CoActive I'm so glad that I found you.'

'I love yoga, I relax. I don't think I really ever relax properly, even at home. I only properly relax here.'

Case study provided by a parent carer:

My son is 26 years old and has learning disabilities, from Autism, ADHD. Through school he was denied creative opportunities and would not do art or crafting etc. at home. He left education in 2015 and has suffered severe mental health issues.

Since joining the group ... he is benefiting in many ways, his confidence is increasing and his happiness is growing. We [now] have so much art materials at home and it's great to see him so relaxed and content. It has benefitted me so much as I can watch him growing in confidence. He's acting like he's been going to group for years. He is settled, happy and confident within the group.

CoActive have increased our visibility this year and attracted new audiences with the launch of our first publication, 6 ArtWalk exhibitions, exhibitions of work at Fitzwilliam train station and performances at the Pit Club in Fitzwilliam, Wakefield History Centre and The Hepworth Wakefield.

We have increased our voice within the wider VCS and health sectors through our role as VCSE advocate and through personalised care work funded by the Integrated Care Board.

We feel we are at an organisational tipping point. However, our financial position is very precarious. Throughout our 20 years we have largely existed 'hand to mouth', securing multiple small short term grants year on year and we have very limited capacity to meet our growing organisational needs. In spite of this, we are proud that we have maintained a consistent and high quality offer for our members (something very important to our community), but we are very aware that this is not sustainable. The year 22/23 has been particularly challenging with regards to securing grant funding, our main source of income. This funding stream is now augmented by activity sessions being part funded through individual members' care plans where this is appropriate and possible.

Coactive is now entering a new phase.

Acquiring a stable and appropriate accommodation is an ongoing challenge alongside the perpetual striving for financial stability. These will probably be the biggest challenges over the coming year.

After more than a decade, two of our founding trustees are standing down and several new trustees have joined the team bringing with them new skills and fresh insights.

It has been an absolute privilege to serve as chair of trustees since Coactive Arts became a registered charity. But it is now time for me to hand over this role and that of trustee. I am confident that Coactive Arts will continue to go from strength to strength over the coming years. (*Steve Rogers*)

Financial review

The net deficit for the year was £6,279, including a net deficit of £6,582 on unrestricted funds and a net surplus of £303 on restricted funds.

Income in the year was £77,801, including £60,595 from a number of restricted grants, listed in Note 2 of the accounts. Total expenditure amounted to £84,080, including £60,292 on activities funded by restricted grants. The deficit was absorbed by reserves of £46,630, including £15,515 unrestricted reserves, brought forward from previous years.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £8,933.

The charity has a policy objective to retain a minimum of three months' core costs in unrestricted reserves.

CoActive Arts

Trustees' report (continued) for the year ended 31 August 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 15/5/2024

S B Rogers (Trustee)

CoActive Arts

Independent examiner's report to the trustees of CoActive Arts

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2023, which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('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 confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the 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.

Alan Dodd FCCA

27/5/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

CoActive Arts

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 August 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	783	60,595	61,378	80,612
Membership fees		12,106	-	12,106	7,912
Sales		3,383	-	3,383	903
Reimbursed expenses		100	-	100	240
Other income and fees		702	-	702	861
Interest received		132	-	132	6
Total income		17,206	60,595	77,801	90,534
Expenditure on:					
Freelancers, artist fees and training		16,682	53,503	70,185	57,382
Dues and subscriptions		-	32	32	120
Equipment rental		-	-	-	367
Small equipment		77	133	210	1,790
Gifts and donations		32	-	32	58
Insurance		-	601	601	824
Postage, printing and reproduction		390	658	1,048	654
Professional fees		-	3,000	3,000	642
Independent examination		660	-	660	-
Website		14	-	14	113
Programme expense		1,562	494	2,056	1,298
Rent of rooms		-	403	403	1,552
Repairs		1,117	-	1,117	309
Software expense		270	-	270	72
Cleaning and supplies		141	4	145	156
Travel and subsistence		109	96	205	725
Utilities		2,720	1,368	4,088	1,245
Sundry expenses		14	-	14	24
Total expenditure		23,788	60,292	84,080	67,331
Net income / (expenditure)		(6,582)	303	(6,279)	23,203
Fund balances brought forward		15,515	31,115	46,630	23,427
Fund balances carried forward	(3)	8,933	31,418	40,351	46,630

All incoming resources and resources expended derive from continuing activities.

CoActive Arts
Balance sheet
as at 31 August 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(4) 3,898	1,275	5,173	13,427
Cash at bank and in hand	(5) 8,787	30,143	38,930	36,312
Total current assets	<u>12,685</u>	<u>31,418</u>	<u>44,103</u>	<u>49,739</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(6) 3,752	-	3,752	3,109
Total current liabilities	<u>3,752</u>	<u>-</u>	<u>3,752</u>	<u>3,109</u>
Net current assets / (liabilities)	<u>8,933</u>	<u>31,418</u>	<u>40,351</u>	<u>46,630</u>
Net assets	<u>8,933</u>	<u>31,418</u>	<u>40,351</u>	<u>46,630</u>
Funds				
Unrestricted funds	8,933	-	8,933	15,515
Restricted funds	-	31,418	31,418	31,115
Total funds	<u>8,933</u>	<u>31,418</u>	<u>40,351</u>	<u>46,630</u>

For the year ending 31 August 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 15/5/2024

S B Rogers (Trustee)

CoActive Arts

Notes to the accounts

for the year ended 31 August 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

CoActive Arts

Notes to the accounts continued for the year ended 31 August 2023

2 Grants and donations		2023	2023	2023	2022
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Age UK Wakefield		-	1,992	1,992	-
NHS West Yorkshire		-	15,115	15,115	-
Nova Wakefield District		-	3,188	3,188	26,440
Postcode Neighbourhood Trust		-	25,000	25,000	-
Sir George Martin Trust		-	2,500	2,500	-
South West Yorkshire Partnership NHS Trust		-	7,800	7,800	7,120
Wakefield MDC		-	5,000	5,000	20,559
The Brelms Trust		-	-	-	4,800
Bailey Thomas Charitable Fund		-	-	-	8,035
People's Health Trust		-	-	-	7,322
Joseph Harrison Charity		-	-	-	914
The Creative Art House		-	-	-	4,000
Other donations		783	-	783	1,422
		<u>783</u>	<u>60,595</u>	<u>61,378</u>	<u>80,612</u>
3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
WMDC - Made in Wakefield	-	5,000	5,000	-	-
SWYPT - Creative Minds (22-23)	-	7,800	7,800	-	-
SWYPT - Creative Minds (21-22)	1,915	-	1,915	-	-
Nova - Community Mental Health	13,074	-	13,074	-	-
Brelms Trust	1,980	-	1,980	-	-
UKRCF	5,657	-	5,657	-	-
Bailey Thomas Charitable Trust	1,915	-	1,915	-	-
Nova - Live Well Wakefield	6,574	-	6,574	-	-
Personalised Care Funding	-	15,115	11,885	-	3,230
Age UK Wakefield	-	1,992	1,992	-	-
Nova - Me and Menopause	-	3,188	-	-	3,188
Sir George Martin Trust	-	2,500	2,500	-	-
Postcode Neighbourhood Trust	-	25,000	-	-	25,000
	<u>31,115</u>	<u>60,595</u>	<u>60,292</u>	<u>-</u>	<u>31,418</u>

Transfers relate to funds transferred from unrestricted reserves.

CoActive Arts

Notes to the accounts continued for the year ended 31 August 2023

3 Restricted funds (continued)

Fund name	Purpose of restriction
WMDC - Made in Wakefield	Express yourself project supporting increased capacity for 1:1 creative development work with members
SWYPT - Creative Minds (22-23)	Match funding other grants to increase capacity to offer more 1:1 and personal creative development.
SWYPT - Creative Minds (21-22)	Mindful movement - special yoga sessions for CoActive members and outreach to Fieldhead hospital and Camphill Community
Nova - Community Mental Health	To establish a weekly art studio for learning disabled artists, mentored and supported by artists with lived experience of mental health issues
Brelms Trust	Supporting the costs of delivering the core programme of artist-led weekly sessions
UKRCF	To increase the digital inclusion of learning-disabled people and increase the partnership working within the learning disability support sector
Bailey Thomas Charitable Trust	Towards core costs of two lead artists
Nova - Live Well Wakefield	To relaunch a weekly Twist and Shout group dance and karaoke session and support trainee artists to deliver these
Personalised Care Funding	To pilot a holistic assessment of strengths, needs and aspirations with CoActive members and their carers.
Age UK Wakefield	A series of workshops introducing CoActive members to digital technology to support their creative aspirations and wellbeing.
Nova - Me and Menopause	Training with Menohealth and delivery of 3 Me and Menopause courses
Sir George Martin Trust	Summer holiday provision and annual insurance costs.
Postcode Neighbourhood Trust	Core funding applied for core staff costs.

4 Debtors and prepayments

	2023	2022
	£	£
Debtors	3,088	13,427
Accrued income	2,085	-
	<u>5,173</u>	<u>13,427</u>

5 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank	38,866	36,222
Cash in hand	64	90
	<u>38,930</u>	<u>36,312</u>

6 Creditors and accruals

	2023	2022
	£	£
Creditors	1,967	3,109
Accruals	1,785	-
	<u>3,752</u>	<u>3,109</u>

CoActive Arts

Notes to the accounts continued

for the year ended 31 August 2023

7 Related party transactions

Trustee expenses

During the year 1 trustees was paid a total of £50 in respect of travel (previous year: 0 trustees and £0).

Trustee remuneration and benefits

Details of remuneration and benefits		2023	2022
		£	£
Julie Crossfield	Fees for project delivery	580	2,360
		<u>580</u>	<u>2,360</u>

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document.

Other related party transactions

Other transactions with trustees or related parties			2023	2022
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Kevin Crossfield	Spouse of trustee	Printing work for project	252	-
Melanie Neale	Daughter of trustees	Fees for project delivery and training	14,580	14,760
			<u>14,832</u>	<u>14,760</u>