

The Childrens Art School

Charity number 1161225

Annual Report and Financial Statements for the year ended 31 March 2021



West Yorkshire Community Accounting Service

The Childrens Art School

Annual Report and Financial Statements for the year ended 31 March 2021

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Receipts and payments account	6
Statement of assets and liabilities	7
Notes to the accounts	8 to 9

Prepared by West Yorkshire Community Accounting Service

The Childrens Art School

Trustees' report for the year ended 31 March 2021

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

Catherine Patel
Julie Eustance
Jael Williams

Charity number

The charity was registered with the Charity Commission for England and Wales, number 1161225, on 9 April 2015.

Principal address

22 Back Lane
Holmfirth
Huddersfield
HD9 1HG

Bankers

The Co-operative bank
P O Box 250
Skelmersdale
WN8 6WT

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 9 April 2015.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed at a meeting of the trustees.

Objectives and activities

The charity's objects

To promote the education of children and young people in the United Kingdom, particularly in West Yorkshire, by: providing visual and other arts classes and workshops advising and training teachers and arts facilitators; and raising awareness of the value of teaching creativity and innovation and its impact on the development and well-being of children and young people.

The charity's main activities

Providing art classes and workshops for children and young people through Saturday Art School, after school clubs and experience days for schools.

Providing CPD training for teachers

Creating art works with children and young people for public display, arts festivals and community events.

The Childrens Art School

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities (continued)

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 education and the advancement of the arts and heritage.

Achievements and performance

- The Children's Art School has engaged with between 45-70 children and families a week during the year at our studio at Holmfirth Tech when not in lockdown.
- The Children's Art School delivered Saturday Art School to children and young people via zoom during the lockdown periods.
- The Children's Art School has developed Our Biennale 2020, a Kirklees wide Arts Festival for children and young people, postponing and adjusting delivery in response to the ongoing difficulties caused by the pandemic.
- TCAS continued to be involved at a strategic level with Evoke, Kirklees cultural education partnership.
- TCAS was successful in gaining Arts Council Emergency funding which enabled us to build a partnership with Kirklees Youth Alliance in order to deliver a series of 3 bespoke art packs to the most vulnerable children in Kirklees through social workers.
- TCAS was commissioned by Kirklees council to deliver 6000 art packs to children of low income families throughout the summer holidays as part of their HAF programme. And again for Easter 2021.
- At October and February half terms we were able to deliver from Maker World in Huddersfield town centre and begin to invite families in to participate in free creative opportunities.

Financial review

The net receipts for the year was £33,936, including net receipts of £4,913 on unrestricted funds and net receipts of £29,023 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £7,790.

It was agreed at meeting of January 24th 2019 that The Children's Art School should aim for £1,300 reserves with £2,000 as upper limit and £800 as lower limit. The trustees plan to update the reserves policy during the next financial year.

Reserves are currently above the upper limit but will be used to support the organisation through the pandemic and to support the new space, Maker World in Huddersfield.

The Childrens Art School

Trustees' report (continued) for the year ended 31 March 2021

Going Concern

The Children's Art School has felt the impact of the pandemic but as a small organisation with minimal overheads we have been able to be flexible and to adapt quickly. We took our regular activities online and this meant our outgoings were dramatically reduced in terms of rent. We applied for and received Arts Council Emergency funds and were able to redirect other funds to developing and delivering a very successful outreach programme.

This has led to stronger links with Kirklees Youth Alliance and the Council and we have delivered 3 projects funded by the council in the last 6 months and are in a good position to receive more funding from them for continued holiday provision.

Once lockdown ended we have been able to deliver face to face activities again- although this has been with reduced numbers in order to meet guidelines, which has affected income. When the new lockdown came into force we were able to immediately take sessions online and were able to recruit more families to join us.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to meet its liabilities as they fall due.

Signed on behalf of the board of trustees on 20/01/2022

J Eustance (Trustee)

The Childrens Art School

Independent examiner's report to the trustees of The Childrens Art School Charitable Incorporated Organisation ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2021, which are set out on pages 6 to 9.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 CIO as required by section 130 of the Act; or
- 2 the accounts do not accord with those records.

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.

E J Beverley FCCA

21/01/2022

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Childrens Art School
Receipts and payments account
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Receipts					
Grants and donations	(2)	-	61,900	61,900	12,765
Sales and fees		72,263	1,400	73,663	24,509
Fundraising		-	-	-	1,078
Other income		144	-	144	200
Total receipts		72,407	63,300	135,707	38,552
Payments					
Salaries and NIC	(3)	13,645	8,700	22,345	14,779
Freelance teachers and artistes		5,924	15,867	21,791	6,813
Rent		4,805	-	4,805	2,102
Materials and resources		40,353	5,558	45,911	3,883
Equipment		183	-	183	62
Marketing		1,637	3,410	5,047	837
Travel expenses		62	120	182	356
Training		-	-	-	150
Subscriptions		-	-	-	24
Insurance		319	622	941	572
Miscellaneous		170	-	170	704
Fundraising		-	-	-	728
Accounts		396	-	396	690
Research and development		-	-	-	29
Total payments		67,494	34,277	101,771	31,729
Net receipts / (payments)		4,913	29,023	33,936	6,823
Fund balances brought forward		2,877	9,600	12,477	5,654
Fund balances carried forward	(4)	7,790	38,623	46,413	12,477

The Childrens Art School
Statement of assets and liabilities
as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	7,790	38,623	46,413	12,477
Total cash funds	<u>7,790</u>	<u>38,623</u>	<u>46,413</u>	<u>12,477</u>

Liabilities	£
Independent examination	396
HMRC	464
Pension	<u>41</u>
	<u>901</u>

Approval of the accounts

The financial statements were approved by the board of trustees on 20/01/2022

J Eustance (Trustee)

The Childrens Art School

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

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

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

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.

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.

The Childrens Art School

Notes to the accounts continued

for the year ended 31 March 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Arts Council England	-	59,900	59,900	-
One Community	-	1,000	1,000	-
Kirklees Council	-	1,000	1,000	2,000
Awards 4 All	-	-	-	9,600
One 17 charitable trust	-	-	-	1,165
	<u>-</u>	<u>61,900</u>	<u>61,900</u>	<u>12,765</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	22,120	14,779
Social security costs	1,519	949
Employment allowance	(1,519)	(949)
Pensions	225	-
	<u>22,345</u>	<u>14,779</u>

The average number employees during the year was 1, being an average of 1 full time equivalent (2020: 1, 1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	225	-
Amount of any contributions outstanding at the year end	41	-
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Art School	-	10,500	9,248	-	1,252
Awards 4 All	9,600	-	6,205	(3,000)	395
Our Biennale	-	52,800	18,824	3,000	36,976
	<u>9,600</u>	<u>63,300</u>	<u>34,277</u>	<u>-</u>	<u>38,623</u>

Fund name	Purpose of restriction
Art School	To deliver art packs of materials and activities through social workers to vulnerable children during Covid-19
Awards 4 All	To deliver free weekly drop-in sessions from our Maker World space in Huddersfield town centre
Our Biennale	To deliver a Kirklees wide arts festival for children and young people as part of Evoke, the cultural education partnership for Kirklees The transfer relates to Maker World contributing to Our Biennale activities.

5 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.