

The Childrens Art School

Charity number 1161225

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

The Childrens Art School

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

The Childrens Art School

Trustees' report for the year ended 31 March 2022

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
Catherine Patel		
Julie Eustance		
Jael Williams		

Charity number	1161225	Registered in England and Wales
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Registered and principal address	Bankers
22 Back Lane	The Co-operative bank
Holmfirth	P O Box 250
Huddersfield	Skelmersdale
HD9 1HG	WN8 6WT

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

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 2022

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 per week during the year at our studio at Holmfirth Tech when not in lockdown and with over 1,000 children throughout the year at our Maker World space. Our Biennale engaged with 2,500 children in schools and youth settings and our art packs reached 500 children.
- The Children's Art School has delivered Our Biennale, a Kirklees wide Arts Festival for children and young people in partnership with the Evoke network. Our Biennale engaged with 2,500 children and took over 6 shop units in the Piazza centre for it's finale exhibition in June 2021.
- TCAS continued to be involved at a strategic level with Evoke, Kirklees cultural education partnership.
- TCAS was successful in gaining funding for Our Biennale 2022 from Arts Council England.
- TCAS was commissioned by Kirklees Council to deliver sessions to children of low income families during May Half term.
- TCAS was commissioned by Kirklees Council to deliver pop-up outreach activities in partnership with Chol Theatre across Kirklees as part of their HAF programme during the summer holidays.
- TCAS was successful in gaining a National Lottery Awards for All to deliver regular creative summer camps from Maker World from July – December 2021.
- TCAS partnered with Huddersfield's Sangam Festival to deliver family creative sessions around their South Asian themes.
- TCAS secured funding from One Community and Kirklees Council to deliver from Maker World from January- April 2022.

Financial review

The net payments for the year were £33,425, including net payments of £575 on unrestricted funds and net payments of £32,850 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £7,215.

TCAS current reserves policy aims to have reserves with in the range of £2,000 to £5,000.

The free reserves are currently above this limit but will be used for organisational development and to further the aims of the charity.

The Childrens Art School

Trustees' report (continued) for the year ended 31 March 2022

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.

Approved by the board of trustees on 11/01/2023

Julie Eustance (Trustee)

The Childrens Art School

Independent examiner's report to the trustees of The Childrens Art School

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2022, which are set out on pages 6 to 10.

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

13/01/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Childrens Art School
Receipts and payments account
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Receipts					
Grants and donations	(2)	-	42,437	42,437	61,900
Sales and fees		43,528	4,098	47,626	73,663
Other income		-	-	-	144
Total receipts		43,528	46,535	90,063	135,707
Payments					
Salaries and NIC	(3)	18,029	2,800	20,829	22,345
Freelance teachers and artistes		13,733	56,520	70,253	21,791
Rent		3,038	-	3,038	4,805
Materials and resources		8,587	8,804	17,391	45,911
Equipment		284	1,204	1,488	183
Marketing		501	5,557	6,058	5,047
Travel expenses		106	808	914	182
Training		140	-	140	-
DBS checks		50	-	50	-
Insurance		600	192	792	941
Miscellaneous		366	140	506	170
Independent examination		396	-	396	396
Organisational development		1,231	-	1,231	-
Legal and professional		42	360	402	-
Total payments		47,103	76,385	123,488	101,771
Net income / (expenditure)		(3,575)	(29,850)	(33,425)	33,936
Transfers between funds		3,000	(3,000)	-	-
Net movement in funds		(575)	(32,850)	(33,425)	33,936
Fund balances brought forward		7,790	38,623	46,413	12,477
Fund balances carried forward	(4)	7,215	5,773	12,988	46,413

The Childrens Art School
Statement of assets and liabilities
as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	7,215	5,773	12,988	46,413
Total cash funds	<u>7,215</u>	<u>5,773</u>	<u>12,988</u>	<u>46,413</u>
Other monetary assets			£	
Salary overpaid			576	
			<u>576</u>	
Liabilities			£	
Independent examination			450	
HMRC			1,172	
NEST pension			98	
			<u>1,720</u>	

The financial statements were approved by the board of trustees on 11/01/2023

Julie Eustance (Trustee)

The Childrens Art School

Notes to the accounts

for the year ended 31 March 2022

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 2022

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Arts Council England	-	23,395	23,395	59,900
Awards 4 All	-	15,671	15,671	-
Kirklees Council	-	2,800	2,800	1,000
One Community	-	-	-	1,000
Other donations	-	571	571	-
	<u>-</u>	<u>42,437</u>	<u>42,437</u>	<u>61,900</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	20,484	22,120
Social security costs	2,247	1,519
Employment allowance	(2,247)	(1,519)
Pensions	346	225
	<u>20,829</u>	<u>22,345</u>

The average number employees during the year was 1, being an average of 1 full time equivalent (2021: 1, 1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022 £	2021 £
Costs of the scheme to the charity for the year	346	225
Amount of any contributions outstanding at the year end	98	41
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Balance b/f £	Receipts £	Payments £	Transfers £	Balance c/f £
Art School	1,252	-	1,252	-	-
Awards 4 All	395	18,017	12,639	-	5,773
Our Biennale	36,976	13,548	47,524	(3,000)	-
Summer Camps	-	14,970	14,970	-	-
	<u>38,623</u>	<u>46,535</u>	<u>76,385</u>	<u>(3,000)</u>	<u>5,773</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.
Summer Camps	The transfer relates to management charges. To deliver creative Art camps across Kirklees.

The Childrens Art School
Notes to the accounts continued
for the year ended 31 March 2022

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.