

# **Community Arts**

**Report and Financial Statements**

**For The Period Ended  
31<sup>st</sup> May 2021**

Charity Number 1162373  
England and Wales

**John A Higginbottom FCCA Ba(Hons)  
Certified Chartered Accountant  
Brulimar House  
Jubilee Road  
Middleton  
Manchester  
M24 2LX**



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**Charity Commission Number 1162373**  
**Financial Statements**  
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**CHARITY INFORMATION**

**Trustees**

Mr Gary Harris  
Mrs Annette Kahan  
Mrs Katie Lurie

**Administration Address**

Brulimar House  
Jubilee Road  
Middleton  
Manchester  
M24 2LX

**Charity Number**

1162373

**Bankers**

NatWest Bank Plc  
Unit 6-9  
Midway House  
Long Street  
Middleton  
Manchester  
M24 6NW

**Chartered Accountants & Independent Examiners**

John A Higginbottom FCCA Ba(Hons)  
Certified Chartered Accountants  
Brulimar House  
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**Report of the Trustees**

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 May 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2011 in preparing the financial statements.

Legal Status

The Charity is constituted by a trust deed dated 24<sup>th</sup> June 2015, which has not been amended and is a Registered Charity.

Charitable Objects

The Charity's objects are to relieve sickness, to protect and promote good health by the provision of therapeutic art.

Trustees

The Trustees in office throughout the year were Mr Gary Harris, Mrs Annette Kahan and Mrs Katie Lurie. No trustee or any person connected with them received any remuneration during the year.

Management and Investment

The charity is managed by a committee of the trustees. The trustees have investment powers to further the objects of the charity in the future.

Reserves Policy

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and apply them consistently.
- b. Make judgments and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.





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**Report of the Trustees (continued)**


The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board of Trustees are set out on Page 2.

Approved by the Trustees on...11/10/2021.



Trustee



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**Independent Examiner's Report to the Trustees**

We report on the financial statements of Community Arts for the period ended 31 May 2021.

**Respective Responsibilities of Governors and Examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charities Trustees consider that an audit is not required under section 144(2) of the charities Act 2011 and that an independent examination is needed.

It is our responsibility to:

- Examine the financial statements under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act; and
- State whether particular matters have come to our attention;
- Consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

This report has been prepared for and only for the trustees as a body in accordance with paragraph 31 of the Charities (Accounts and Reports) Regulations 2008 made under the Charities Act 2011 and for no other purpose. We do not, in making this report, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come, save where expressly agreed by our prior consent in writing.

**Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the charity's trustees, as Governors, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and the report is limited to those matters set out in the statement below. Consequently we do not express an audit opinion on the view given by the accounts.



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**Independent Examiner's Report to the Trustees (continued)**

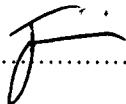
In connection with our examination, no matter has come to our attention:

- (a) Which gives us reasonable cause to believe that, in any material respect, the requirements
- To keep accounting record in accordance with section 145 of the 2011 Act; and
  - To prepare financial statements which accords with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (b) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....



John A Higginbottom FCCA Ba(Hons)  
Certified Chartered Accountant  
Brulimar House  
Jubilee Road  
Middleton  
Manchester  
M24 4LX

Date. 11 / 10 / 2021



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**Statement of Financial Activities**

		<u>2021</u>	<u>2020</u>
<u>Incoming Resources</u>		<u>£</u>	<u>£</u>
Grants Received	2	36,900	1,490
Other Income	2	361	3,382
Total Incoming Resources		<u>37,261</u>	<u>4,872</u>
<u>Charitable Expenditure</u>			
Cost of Activities in Furtherance of the Charity's Objects	3	14,616	7,750
Administrative Costs	5	3,160	-
Governance costs	6	259	251
Total Charitable Expenditure		<u>18,035</u>	<u>8,001</u>
Surplus/Deficit for the year		<u>19,226</u>	<u>(3,129)</u>

The notes on pages 9 and 10 form part of these accounts.






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**Balance Sheet at 31 May 2021**

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
<b>Current Assets</b>		
Cash at bank and in hand	21,873	2,647
	<u>21,873</u>	<u>2,647</u>
<b>Total Assets Less Current Liabilities</b>	<u>21,873</u>	<u>2,647</u>
<b>Net Current Assets</b>	<u>21,873</u>	<u>2,647</u>
<b>Unrestricted Funds</b>	21,873	2,647
<b>Total Funds</b>	<u>21,873</u>	<u>2,647</u>

*Approved by the Trustees and signed on behalf of them*

  
Trustee

11/10/21.

The notes on pages 9 and 10 form part of these accounts.



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**Notes to the Accounts**

**1) Principal Accounting Policies**

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities (effective January 2007), and follow the recommendations in Accounting and Reporting by Charities Statement of Recommended Practice (Issued March 2005).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustee.

Resources Expended

Resources expended are accounted for on an accruals basis.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
<b>2) Incoming Resources</b>		
Grants Received	36,900	1,490
Donations	360	3,380
Interest Received	1	2
	<hr/>	<hr/>
	<b>37,261</b>	<b>4,872</b>

**3) Analysis of Total Resources Expended**

Charitable Activities

*Cost of Activities In Furtherance  
of the Charity's Objects*

Artist Professional Fees	14,374	7,750
Materials	242	-
	<hr/>	<hr/>
	<b>14,616</b>	<b>7,750</b>

**4) Taxation**

The Charitable Company is exempt from taxation on its charitable activities.



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**Notes to the Accounts (continued)**

	<u>2021</u> £	<u>2020</u> £
<b>5) Administrative costs</b>		
Administrator Fees	3,160	-
	<hr/> 3,160	<hr/> -
<b>6) Governance Costs</b>		
Bank charges	259	251
	<hr/> 259	<hr/> 251
<b>7) Accumulated Funds</b>	£	
<b>Balance Brought Forward</b>	<b>2,647</b>	
<b>Net surplus for the Year</b>	<b>19,226</b>	
<b>Balance Carried Forward</b>	<b>21,873</b>	

