

Report to the Trustees

Callington Community



for the year ended 5th April 2022

The Trustees submit their annual report and the independently examined financial statements for the year ended 5th April 2022.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Administrative details

CALLINGTON COMMUNITY ARTS
6 Aysshton Gardens
CALLINGTON
PL17 7DW

Charity Registration number 1172544 -

Trustees who served during the year:

Geoff Savage

Richard Lumley

Marian Watson

Peter Watson

Charitable objects

For the public benefit, to promote, improve and advance education in, and appreciation of, the arts in the town of Callington and the surrounding area in particular but not exclusively through the staging of an annual arts festival including performance and promotion of the traditional English display and ritual folk dance forms (including Morris dancing), folk plays, folk music and folk tales and their associated seasonal customs within the folk tradition.

How our activities deliver public benefit

We believe the above activities are carried out for the public benefit

Risk Assessment

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that as far as possible, systems are in place to mitigate exposure to the major risk.

Reserves Policy

CALLINGTON COMMUNITY ARTS

should have unrestricted reserves of between three- and six-months' running costs.

Review of the year and plans for future periods.

Like clubs and associations across the UK and, indeed, on a wider global scale, Callington Arts has experienced a most unusual year due to the Covid-19 pandemic.

Our monthly films had been closed throughout the lockdowns and had been kept "on hold" in the immediate aftermath while the general public and, indeed, ourselves tentatively considered getting back to "normal".

Monthly film nights only recommenced in January 2022, and we were very surprised at the considerable support shown by our members.

Live entertainment was deemed to be a non-starter for a long period due to people's reluctance to meet indoors in any great number. We did, however, maintain contact with Carn to Cove through their menu parties and kept an open mind on what we might consider promoting and when that might become a realistic option. We finally ventured forth in November and December 2021 with two Christmas performances to small and appreciative audiences.

Planning for MayFest 2022 continued and links were made with Callington Rotary whereby we could help construct a community day during the Platinum Jubilee weekend which would incorporate live entertainment by several performing arts groups as well as local musicians. Good progress was made on both of these fronts and we look forward to their coming to fruition.

Trustees took the opportunity to undergo a Community Road Management course in preparation for MayFest, enabling us to undertake road closures for our own events and to support other local initiatives if required.

As with all organisations the trustees took a very guarded view and could not risk the health and safety of both themselves and their audiences and all activities ceased. We believe that we took the right decisions in these matters.

We are indebted to the support of the Callington Town Hall staff for the support they offer, both as a box-office outlet and in their role in preparing the venue. The supervision provided at the get-in and get-out of each performance is much appreciated. A big thank you to them!

We are very much indebted to Carn to Cove for the support that Claire, Tim and Imogen provide, both in terms of the subsidised events and also in providing contact details for both touring and local companies.

I am greatly indebted to my fellow trustees for the untiring work they have put in and the support they have given me throughout these arduous times. We have also had support from a small band of volunteers who have helped out on many occasions. Our existence as a CIO, a Community Interest Organisation, continues to run seamlessly.

Thank you all once again for attending today and I look forward to your continued support.

Signed:



(Chair)

Date: 14th April 2022

Annual Return for Charities Commission

The trustees meet at least monthly to consider the business of the CIO.

From time to time the trustees consider inviting others to become trustees.

For the year 2021 -2022 the CIO has:

- a. Operated a curtailed film Club through the C-Film scheme.
- b. Planned to promote live theatre largely in association with Carn To Cove.
- c. Completed the initial organisational tasks in preparation to run MayFest 2022.
- d. Completed the initial organisational tasks in preparation to run a community Day for the Platinum Jubilee celebrations..

The trustees intend that these activities will continue for 2022 -2023 – and hopefully come to fruition!

Financial Review.

Reserves are held to enable activities to be continued for at least one further year if there is zero income nor successful grants. Fortunately, we have been successful in obtaining grants for MayFest 2022. We are grateful to the Arts Council. FEAST and SCOPS Arts Trust for their support.

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- 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 financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

In so far as the trustees are aware:

- there is no relevant information of which the charity's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

On behalf of the trustees




Peter Watson

This report was approved by the Trustees on

3/6/22.

On behalf of the Trustees


(R. LUMLEY CHAIR)

Callington Community Arts

Statement of Financial Activities for the year ended 5th April 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	
		2022	2022	2022	2021
		£	£	£	£
Income					
Donations		-	-	-	-
Membership		-	-	-	-
Income from charitable activities					
Activities for generating funds					
Events income		1,540	-	1,540	-
Grants and contracts		-	20,580	20,580	-
Total Income		<u>1,540</u>	<u>20,580</u>	<u>22,120</u>	<u>-</u>
Expenditure					
Charitable activities	5	<u>2,228</u>	<u>1,363</u>	<u>3,591</u>	<u>8,215</u>
Total Expenditure		<u>2,228</u>	<u>1,363</u>	<u>3,591</u>	<u>8,215</u>
Net income/[expenditure]		(688)	19,217	18,529	(8,215)
Transfer between funds		5,876	(5,876)	-	-
Total funds brought forward		<u>13,270</u>	<u>5,876</u>	<u>19,146</u>	<u>27,361</u>
Total funds carried forward		<u>18,458</u>	<u>19,217</u>	<u>37,675</u>	<u>19,146</u>

Callington Community Arts

Balance sheet as at 5th April 2022

		2022	2021
	Notes	£	£
Current assets			
Debtors		132	132
Cash on hand		273	257
Cash at bank		<u>37,720</u>	<u>19,142</u>
		38,125	19,531
Current liabilities			
Creditors: amounts falling due within 12 months	2	<u>(450)</u>	<u>(385)</u>
Net Current assets		<u>37,675</u>	<u>19,146</u>
Unrestricted funds			
General funds		18,458	13,270
Restricted funds	3	<u>19,217</u>	<u>5,876</u>
		<u>37,675</u>	<u>19,146</u>

These financial statements were approved by the Trustees on.....

3/6/22

On behalf of the Trustees



R. LUMLEY

dated:- 3/6/22

Callington Community Arts

Notes to the accounts for the year ended 5th April 2022

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) 2nd edition and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

(b) Fund accounting

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

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

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

(c) Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity are accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

[iii] All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Callington Community Arts

Notes to the accounts for the year ended 5th April 2022

(1) Principal Accounting Policies

(e) Fixed Assets

Fixed assets are written off over the expected useful life of the asset on the straight line basis at 25% per annum.

(2) Creditors and accruals

	2022	2021
	£	£
Sundry creditors	<u>450</u>	<u>385</u>

(3) Movements in funds

	Balance 1st. April	2021 Income	Expenditure	Balance Transfers	Balance 5th April 2022
	£	£	£	£	£
Unrestricted funds					
General Fund	<u>13,270</u>	<u>1,540</u>	<u>(2,228)</u>	<u>5,876</u>	<u>18,458</u>
Restricted funds					
May Fest	<u>5,876</u>	<u>20,580</u>	<u>(1,363)</u>	<u>(5,876)</u>	<u>19,217</u>

(4) Trustees information

	£	£
Trustees remuneration and expenses	<u>-</u>	<u>-</u>

Callington Community Arts

Notes to the accounts for the year ended 5th April 2022

(5) Expenditure

	Charitable activities £	Total 2021 £
Supplies	140	-
Professional fees	162	264
Printing & Stationery Brochure	159	-
Advertising	490	-
Workshops and artists' fees	-	4,300
Stage	715	-
Insurance	432	1,410
Grant refunded	-	1,856
Carn 2 Cove	226	
Hall Rent	305	-
Membership to ACT	514	-
Independent examiner	450	385
	<u>3,591</u>	<u>8,215</u>

(6) Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total £
Current assets	18,908	19,217	38,125
Current liabilities	(450)	-	(450)
Net assets at 5th April 2022	<u>18,458</u>	<u>19,217</u>	<u>37,675</u>

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other directors/trustees and officials of the charity, the following representations given to you in connection with your examination of the charity's financial statements for the year ended 5th April 2022

General

- 1 We acknowledge as directors/trustees our responsibility under the Charities Act 2011 for the financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your independent examination and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of management meetings, have been made available to you.
- 2 The financial statements are free of material misstatements, including omissions.
- 3 We believe that the effect of any uncorrected misstatements is immaterial both individually and in total.

Internal control and fraud

- 4 We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

Assets and liabilities

- 5 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 6 We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.
- 7 We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 8 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

- 8 The charity has not granted any advances or credits to, or made guarantees on behalf of, directors / trustees other than those disclosed in the financial statements .

Legal claims

- 9 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Law and regulations

- 10 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

Related parties

- 11 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Charities Act 2011 or the SORP.

Subsequent events

- 12 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

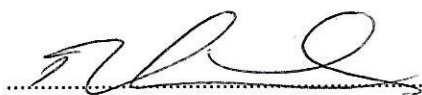
- 13 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial

statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 14 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

A handwritten signature in black ink, appearing to be 'J. R. Q.', written over a dotted line.

Signed on behalf of the board of trustees

Callington Community Arts

Date 3/6/22