

# SQUARE PEGS ARTS

England & Wales · Charity number 1177858

## Details

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**Other names** SQUARE PEGS

**Status** Registered

**Legal form** CIO

**Registered** 2018-04-09

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Brook Theatre  
Old Town Hall  
The Brook  
Chatham  
ME4 4SE

**Phone** 07944785243

**Email** [beth@squarepegsarts.com](mailto:beth@squarepegsarts.com)

**Website** [www.squarepegsarts.com](http://www.squarepegsarts.com)

## Activities

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**Objects:** TO RELIEVE THE NEEDS OF CHILDREN, YOUNG PEOPLE AND ADULTS WITH LEARNING DISABILITIES, AUTISM AND SOCIAL COMMUNICATION DIFFICULTIES BY PROVIDING DRAMA AND ARTS ACTIVITIES TO HELP DEVELOP THEIR CONFIDENCE, SELF-ESTEEM, COMMUNICATION SKILLS AND GENERAL WELLBEING WITH THE VIEW TO HELPING THEM TO INTEGRATE MORE INTO SOCIETY.

**Activities:** We run drama groups, singing and music projects, a professional Theatre Company, accessible film club and other creative activities for children, young people and adults with learning disabilities and autism in Kent & Medway. We celebrate difference, challenge perceptions and support people to shine in their own way. We nurture friendships, develop confidence, advance skills and improve wellbeing.

## Classification

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- **How:** Provides Services
- **What:** Disability
- **Who:** Children/young People, People With Disabilities

## Geography

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- Kent
- Medway

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£246,226	£293,298	-	-
2024-03-31	£236,407	£246,140	-	-
2023-03-31	£159,650	£198,485	-	-
2022-03-31	£209,720	£149,339	-	-
2021-03-31	£107,258	£94,251	-	-

## Trustees

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Name	Role	Appointed
Alice Linnane		2022-11-23
Amie Agapito		2022-11-23
CLARA JANE GREEN		2018-04-09
Elizabeth Luxford		2020-04-07

**SQUARE PEGS ARTS**

England & Wales - Charity number 1177858

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# Accounts

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**SQUARE PEGS ARTS**  
**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**CHARITY NUMBER: 1177858**  
**COMPANY NUMBER: CE006911**

**SQUARE PEGS ARTS**

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**Reference and Administrative Information**  
**For year ended 31st March 2025**

The Trustees present their report and the financial statements for the charity for the year ending 31st March 2025.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102 effective 1 January 2015)

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Square Pegs Arts
<b>Company number</b>	CE006911
<b>Charity registration number</b>	1177858
<b>Principal address</b>	The Brook Theatre Old Town Hall The Brook Chatham Kent ME4 4SE

**Trustees**

The trustees and officers serving during the year and since the year end were as follows

Clara Green  
Joanne Woollett  
Elizabeth Luxford  
Alice Linnane  
Amie Agapito

**Independent Examiner**

The Sandwich Accountancy Group Ltd  
148 Dover Road  
Sandwich  
Kent  
CT13 0DD

Approved by the Board of Trustees and signed on its behalf by

  
.....  
Clara Green

30/1/26  
.....  
Date

**SQUARE PEGS ARTS**  
**Report of the Trustees**  
**For year ended 31st March 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an Charitable Incorporated Company. It was registered on 6th April 2018.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Statement on public benefit**

The Trustees have considered the Charity Commission guidance on public benefit, including the guidance 'public benefit': Running a charity (PB2)',

**OBJECTIVES AND ACTIVITIES**

The charitable aims of Square Pegs Arts are to provide support for the needs of children, young people and adults with learning disabilities, autism and social communication difficulties by providing drama and arts activities to help their confidence, self-esteem, communication skills, and general wellbeing.

During this year the Charity continued a programme of Drama Groups, Music projects, Accessible Film Club, Theatre Company, strategic and partnership projects. All the Charities work continued to be with Learning Disabled, autistic and neurodivergent children, young people, and adults.

Activities include:

- 8 Drama Groups in 4 locations across Kent: 240 workshops and 12 performances, working with 78 young people
- 10 workshops and 2 performances with our Singing Group of 20 participants
- 1 holiday music video making project working with total of 10 participants
- 2 Dance groups in partnership with Hazlitt Theatre: 30 classes and 1 performance, working with 24 young people
- 48 Performing Arts workshops and 8 performances at Spadework Charity
- 38 workshops/rehearsals and 5 performances/showcases with our Theatre Company of 11 Disabled Artists, for a total audience of approx. 550
- 12 Accessible Film Screenings/events with an average of 35 audience/participants
- 12 Young Music Ambassadors took part in 12 workshops
- 2 paid Traineeships were completed as part of National 'Transforming Leadership' programme led by Access All Areas

### **Methods adopted for the recruitment and appointment of new trustees**

Square Pegs Arts believes in the importance of a strong, qualified and diverse board. Our Trustees are recruited to represent expertise in relevant skills such as governance, safeguarding and arts management as well as lived experience of disability/ neurodivergence.

Square Pegs Arts must have a minimum of three trustees. Apart from the first Charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. Trustees are recruited via an open recruitment process, and then interviewed by our Artistic Director and the Chair of the Board, before being invited to join the Board, if appropriate.

The charity trustees make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of this constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

A charity trustee ceases to hold office if he or she:

- (a) retires by notifying the CIO in writing (but only if enough charity trustees will remain in office when the notice of resignation takes effect to form a quorum for meetings);
- (b) is absent without the permission of the charity trustees from all their meetings held within a period of six months and the trustees resolve that his or her office be vacated;
- (c) dies;
- (d) in the written opinion, given to the company, of a registered medical practitioner treating that person, has become physically or mentally incapable of acting as a director and may remain so for more than three months;
- (e) is disqualified from acting as a charity trustee by virtue of sections 178-180 of the Charities Act 2011 (or any statutory re-enactment or modification of that provision).

Any person retiring as a charity trustee is eligible for reappointment.

### **Volunteers**

The Charity has a strong volunteer programme and offers development opportunities to those who dedicate their time to volunteer. The volunteers are integral to the running of the organisation, without their dedicated support the projects would not be delivered effectively and impact on the lives of the participants in such a meaningful way.

This year we worked with 19 volunteers, who all completed Safeguarding training.

This year the Charity also developed a 'peer volunteering' programme, to support young people to develop skills and experience in volunteering.

**SQUARE PEGS ARTS**  
**Financial Review**  
**For year ended 31st March 2025**

**FINANCIAL REVIEW**

The Statement of Financial Position 'SOFA' shows the charity's total incoming resources for the year were **£246226** (2024: £236,407). Total resources expended amounts to **£293298** (2024: £246,140). The SOFA reveals a deficit of **£47072** (2024: Deficit £9,733).

**Financial position**

The Charity held fund balances at the bank of **£31246**, liabilities payable within one year amounted to **£13617**. Leaving total funds of **£17629**.

**Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**Principal risks and uncertainties**

The trustees conduct regular assessments of the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and we are satisfied that appropriate controls are in place to mitigate our exposure to major risks. These include financial controls which will be reviewed every two years.

**Financial risk management objectives and policies**

The main financial risks arising from the charity's activities are credit, liquidity, and fraud.

**Credit risk**

The charity does not hold any material balance sheet positions with regards to donations receivable and so does not consider credit risk a material risk.

**Cash flow risk**

The Charity Director reports on finances to Trustees on a bi-monthly basis. The board of Trustees signs off major expenditure and signs off the year end accounts. In addition the Treasurer regularly meets with the director to review financial transactions and offer support. The charity understands its cash flow requirements and its policy is to maintain sufficient funds in a liquid form at all times to ensure the charity can meet its liabilities as they fall due. The charity is reliant upon grants and donations for cash flow.

**Liquidity risk**

The charity does not hold any material day to day liabilities on its balance sheet and always tries to settle any accounts owed to creditors within the credit given.

**Price risk**

The charity is not subject to any price risk.

**Reserves policy**

The trustees have agreed to ensure there is enough funds in unrestricted reserves to cover 3 months of running costs. Based on average expenditure over the last financial year. This means that **£23223** of free reserves should be retained to ensure the charity has funds in case it needs to close. Trustees will review the need to designate these funds in the next financial year.

Approved by order of the board of trustees on 30/1/26 and signed on its behalf by

  
Trustee

## **SQUARE PEGS ARTS**

### **Independent Examiners Report to the Trustees For year ended 31 March 2025**

I report to the trustees on my examination of the accounts of the charity for the year ending 31st March 2025.

#### **Responsibilities and basis of report**

As the charity's trustees, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent Examiners Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act, or
2. the accounts do not accord with those records: or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities 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.
4. there is no further information needed for a proper understanding of the accounts.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the following the Directions of the Charity Commission I have no matters that require drawing to your attention.

Mrs J Wilkinson FMAAT FICB  
Accountant  
The Sandwich Accountancy Group Ltd  
148 Dover Road  
Sandwich  
Kent  
CT13 0DD

**SQUARE PEGS ARTS**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2025**  
(Including Income & Expenditure Account)

		Unrestricted fund 2025	Restricted fund 2025	Total funds 2025	Total funds 2024
<b>INCOME</b>	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from charitable activities</b>					
Donations & grants	2	1260	241371	242631	230493
<b>Other trading activities</b>					
Other trading activities	3	3595	0	3595	5914
<b>Total Income</b>		<u><u>4855</u></u>	<u><u>241371</u></u>	<u><u>246226</u></u>	<u><u>236407</u></u>
<b>EXPENDITURE</b>					
Expenditure on charitable activities	4	22774	270524	293298	246140
<b>Total expenses</b>		<u><u>22774</u></u>	<u><u>270524</u></u>	<u><u>293298</u></u>	<u><u>246140</u></u>
<b>NET MOVEMENT IN FUNDS</b>					
		(17,919)	(29,153)	(47,072)	(9,733)
Funds brought forward		13,285	51,416	64,701	74,434
Funds carried forward		<u><u>(4,634)</u></u>	<u><u>22,263</u></u>	<u><u>17,629</u></u>	<u><u>64,701</u></u>

All the above results are derived from continuing activities. There are no other gains or losses other than those shown above

**SQUARE PEGS ARTS**

**STATEMENT OF FINANCIAL POSITION**

		<b>Unrestricted Fund 2025</b>	<b>Restricted Fund 2025</b>	<b>Funds 2025</b>	<b>Funds 2024</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>					
Debtors		0	0	0	0
Cash at bank and in hand		7,983	23263	31246	83043
		<u>7,983</u>	<u>23263</u>	<u>31246</u>	<u>83043</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	12617	1000	13617	18342
		<u>(4,634)</u>	22,263	17,629	64,701
<b>NET CURRENT ASSETS</b>					
		<u>(4,634)</u>	22,263	17,629	64,701
<b>NET ASSETS</b>					
		<u><u>(4,634)</u></u>	<u><u>22,263</u></u>	<u><u>17,629</u></u>	<u><u>64,701</u></u>
<b>The Funds of the Charity</b>					
General unrestricted funds	8			(4,634)	13,285
Restricted funds				22,263	51,416
<b>TOTAL FUNDS</b>				<u><u>17,629</u></u>	<u><u>64,701</u></u>

For the year ending 31st March 2025, 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 in accordance with section 476 of the Companies Act 2006

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

The financial statements were approved by the board and authorised for issue by the Board and signed on its behalf by



Clara Green  
Trustee

Date: 30/1/26

**SQUARE PEGS ARTS**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**1 Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical costs convention, in accordance with the Charities (FRS 102) '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) (effective 1st January 2015).

Square Pegs Arts meets definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s)

**Incoming resources**

All incoming resources are included on the Statement of Financial Activity when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources

**Taxation**

The Charity is exempt from tax on its charitable activities

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can be used for particular restricted purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose or project.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

**2 Income from donations and legacies**

	Unrestricted fund 2025 £	Restricted fund 2025 £	Total funds 2025 £	Total funds 2024 £
Donations & Grants received	1260	235139	236399	222940
Memberships received	0	6232	6232	7553
	<u>1260</u>	<u>241371</u>	<u>242631</u>	<u>230493</u>

**3 Other trading activities**

	Unrestricted fund 2025 £	Restricted fund 2025 £	Total funds 2025 £	Total funds 2024 £
Other activities for generating funds	3595	0	3595	5914
	<u>3595</u>	<u>0</u>	<u>3595</u>	<u>5914</u>

**4 Expenditure on Charitable Activities**

	Unrestricted fund 2025 £	Restricted fund 2025 £	Total funds 2025 £	Total funds 2024 £
Project Costs	6052	30145	36197	35048
Project Subcontracted Staff Costs	2226	97392	99618	82488
Core Staff Costs	0	133344	133344	105381
Support Costs	14496	9643	24139	23223
	<u>22774</u>	<u>270524</u>	<u>293298</u>	<u>246140</u>

5 Analysis of support costs	Unrestricted	Restricted	Total funds	
	fund	fund	2025	2024
	2025	2025	2025	2024
	£	£	£	£
Advertising & marketing	180	3987	4147	4893
Postage and stationery	300	64	364	319
IT, computer & Software	484	0	484	974
Website	1590	0	1590	2500
Telecommunications	1564	0	1564	1780
Subscriptions	276	0	276	304
Equipment repairs and maintenance	228	0	228	0
Travel costs	1721	928	2647	3914
General expenses	1761	1122	2883	953
Accountancy fees	984	540	1524	1738
Consultancy	0	2500	2500	4050
Legal fees	300	0	300	400
Insurance	649	0	649	0
Staff training	4394	524	4918	1315
Bank fee	65	0	65	83
	<u>14496</u>	<u>9643</u>	<u>24139</u>	<u>23223</u>

6 Net Income/(expenditure) for the year

	Total	Total
	2025	2024
	£	£
This is stated after charging/(crediting)		
Accountancy fees	<u>1524</u>	<u>1738</u>

7 Creditors

	2025	2024
	£	£
Trade creditors	1600	8098
Net pay, PAYE & NI	11517	9244
Accruals and deferred income	<u>500</u>	<u>1000</u>
	<u>13617</u>	<u>18342</u>

8 Movement in funds

	Balance at	Incoming	Outgoing	Balance at
	April 2024	resources	resources	March 2025
	£	£	£	£
<b>Unrestricted Funds</b>				
General Fund	13,285	4,855	(22,774)	(4,634)
Restricted Funds	51,416	241,371	(270,524)	22,263
<b>Total Fund</b>	<u>64,701</u>	<u>246,226</u>	<u>(293,298)</u>	<u>17,629</u>

9 Unrestricted funds - Previous year

	£	£	£	£
	Balance at	Incoming	Outgoing	Balance at
	April 2023	resources	resources	March 2024
	£	£	£	£
<b>Unrestricted Funds</b>				
General Fund	14357	37985	(39057)	13285
Restricted Funds	60077	198422	(207083)	51416
<b>Total Fund</b>	<u>74434</u>	<u>236407</u>	<u>(246140)</u>	<u>64701</u>

Purpose of unrestricted funds

Generating income for charitable objectives at the discretion of the Trustees.

10 Taxation

Square Pegs Arts is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities

**SQUARE PEGS ARTS**

England & Wales - Charity number 1177858

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# Accounts

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**SQUARE PEGS ARTS**  
**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**CHARITY NUMBER: 1177858**  
**COMPANY NUMBER: CE006911**

**SQUARE PEGS ARTS**

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**SQUARE PEGS ARTS**  
**Reference and Administrative Information**  
**For year ended 31st March 2024**

The Trustees present their report and the financial statements for the charity for the year ending 31st March 2024.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102 effective 1 January 2015)

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Square Pegs Arts
<b>Company number</b>	CE006911
<b>Charity registration number</b>	1177858
<b>Principal address</b>	The Brook Theatre Old Town Hall The Brook Chatham Kent ME4 4SE

**Trustees**

The trustees and officers serving during the year and since the year end were as follows

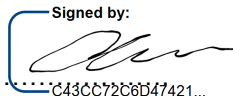
Clara Green  
Joanne Woollett  
Elizabeth Luxford  
Alice Linnane  
Amie Agapito

**Independent Examiner**

The Sandwich Accountancy Group Ltd  
148 Dover Road  
Sandwich  
Kent  
CT13 0DD

Approved by the Board of Trustees and signed on its behalf by

Clara Green

Signed by:  
  
c43c072c6b547421...

31/01/25

Clara Green

Date

**SQUARE PEGS ARTS**  
**Report of the Trustees**  
**For year ended 31st March 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an Charitable Incorporated Company. It was registered on 6th April 2018.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Statement on public benefit**

The Trustees have considered the Charity Commission guidance on public benefit, including the guidance 'public benefit': Running a charity (PB2)',

**OBJECTIVES AND ACTIVITIES**

Our charitable aims are to provide support for the needs of children, young people and adults with learning disabilities, autism and social communication difficulties by providing drama and arts activities to help their confidence, self-esteem, communication skills, and general wellbeing.

During this year we continued our programme of Drama Groups, Music projects, Accessible Film Club, Theatre Company, strategic and partnership projects. All of our work is with Learning Disabled, autistic and neurodivergent children, young people and adults. This includes:

- 8 Drama Groups in 4 locations across Kent: 240 workshops and 12 performances, working with 72 young people
- 10 workshops and 2 performances with our Singing Group of 20 participants
- 2 holiday music projects working with total of 16 participants
- 48 Performing Arts workshops and 8 performances at Spadework Charity
- 38 workshops/rehearsals and 1 showcase with our Theatre Company of 11 Disabled Artists
- 12 Accessible Film Screenings/events with an average of 35 audience/participants
- 30 Dramatherapy sessions with 12 beneficiaries
- 26 songwriting sessions, working with over 60 partner organisations and 200 young people from all 13 districts of Kent and Medway to write and record an album of 13 original songs (Kent Album Project)
- 5 Young Music Ambassadors learned leadership skills and completed Arts Awards (Kent Album Project)
- 1 album launch event with 250 attendees (Kent Album Project)
- 2 paid Traineeships initiated as part of National 'Transforming Leadership' programme led by Access All Areas
- 1 Inclusive/Accessible Arts conference (Elevate), comprising 17 events, supporting 424 Disabled Artists, practitioners, and participants, delivered in partnership with University of Kent

### **Methods adopted for the recruitment and appointment of new trustees**

Square Pegs Arts believes in the importance of a strong, qualified and diverse board. Our Trustees are recruited to represent expertise in relevant skills such as governance, safeguarding and arts management as well as lived experience of disability/ neurodivergence.

Square Pegs Arts must have a minimum of three trustees. Apart from the first Charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. Trustees are recruited via an open recruitment process, and then interviewed by our Artistic Director and the Chair of the Board, before being invited to join the Board, if appropriate.

The charity trustees make available to each new charity trustee, on or before his or her first appointment:

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### **Volunteers**

The Charity has a strong volunteer programme and offers development opportunities to those who dedicate their time to volunteer. The volunteers are integral to the running of the organisation, without their dedicated support the projects would not be delivered effectively and impact on the lives of the participants in such a meaningful way.

This year we worked with 18 volunteers, who all completed Safeguarding and Makaton training.

The Trustees would like to thank all the volunteers for their continuous hard work and support.

**SQUARE PEGS ARTS**  
**Financial Review**  
**For year ended 31st March 2024**

**FINANCIAL REVIEW**

The Statement of Financial Position 'SOFA' shows the charity's total incoming resources for the year were £236,407 (2023: £163,350). Total resources expended amounts to £246,140 (2023: £198,485). The SOFA reveals a deficit of £9,733 (2023: Deficit £35,135).

**Financial position**

The Charity held fund balances at the bank of £83,043, liabilities payable within one year amounted to £18,342. Leaving total funds of £64,701, of which £51,416 were restricted.

**Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**Principal risks and uncertainties**

The trustees conduct regular assessments of the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and we are satisfied that appropriate controls are in place to mitigate our exposure to major risks. These include financial controls which will be reviewed every two years.

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The main financial risks arising from the charity's activities are credit, liquidity, and fraud.

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The charity does not hold any material balance sheet positions with regards to donations receivable and so does not consider credit risk a material risk.

**Cash flow risk**

The Charity Director reports on finances to Trustees on a bi-monthly basis. The board of Trustees signs off major expenditure and signs off the year end accounts. In addition the Treasurer regularly meets with the director to review financial transactions and offer support. The charity understands its cash flow requirements and its policy is to maintain sufficient funds in a liquid form at all times to ensure the charity can meet its liabilities as they fall due. The charity is reliant upon grants and donations for cash flow.

**Liquidity risk**

The charity does not hold any material day to day liabilities on its balance sheet and always tries to settle any accounts owed to creditors within the credit given.

**Price risk**

The charity is not subject to any price risk.

**Reserves policy**

The trustees have agreed to ensure there is enough funds in unrestricted reserves to cover 3 months of running costs. Based on average expenditure over the last financial year. This means that £23,223 of free reserves should be retained to ensure the charity has funds in case it needs to close. Trustees will review the need to designate these funds in the next financial year.

Approved by order of the board of trustees on ..... 31/01/25 ..... and signed on its behalf by

Signed by:  
  
Clara Green  
.....C43CC72C6D47421...  
Trustee

## **SQUARE PEGS ARTS**

### **Independent Examiners Report to the Trustees For year ended 31 March 2024**

I report to the trustees on my examination of the accounts of the charity for the year ending 31st March 2024.

#### **Responsibilities and basis of report**

As the charity's trustees, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent Examiners Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act, or
2. the accounts do not accord with those records: or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities 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.
4. there is no further information needed for a proper understanding of the accounts.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the following the Directions of the Charity Commission I have no matters that require drawing to your attention.

Mrs J Wilkinson FMAAT FICB  
Accountant  
The Sandwich Accountancy Group Ltd  
148 Dover Road  
Sandwich  
Kent  
CT13 0DD

## SQUARE PEGS ARTS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2024  
(Including Income & Expenditure Account)

		Unrestricted fund 2024	Restricted fund 2024	Total funds 2024	Total funds 2023
INCOME	Notes	£	£	£	£
<b>Income from charitable activities</b>					
Donations & grants	2	32071	198422	230493	159650
<b>Other trading activities</b>					
Other trading activities	3	5914	0	5914	3700
<b>Total income</b>		<b>37985</b>	<b>198422</b>	<b>236407</b>	<b>163350</b>
<b>EXPENDITURE</b>					
Expenditure on charitable activities	4	39057	207083	246140	198485
<b>Total expenses</b>		<b>39057</b>	<b>207083</b>	<b>246140</b>	<b>198485</b>
<b>NET MOVEMENT IN FUNDS</b>					
		<b>(1,072)</b>	<b>(8,661)</b>	<b>(9,733)</b>	<b>(35,135)</b>
<b>Funds brought forward</b>		<b>14,357</b>	<b>60,077</b>	<b>74,434</b>	<b>109,569</b>
<b>Funds carried forward</b>		<b>13,285</b>	<b>51,416</b>	<b>64,701</b>	<b>74,434</b>

All the above results are derived from continuing activities. There are no other gains or losses other than those shown above

**SQUARE PEGS ARTS**

**STATEMENT OF FINANCIAL POSITION**

		Unrestricted Fund 2024	Restricted Fund 2024	Funds 2024	Funds 2023
	Notes	£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors		0	0	0	0
Cash at bank and in hand		31627	51416	83043	88293
		<u>31627</u>	<u>51416</u>	<u>83043</u>	<u>88293</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	18342	0	18342	13859
		<u>13,285</u>	<u>51,416</u>	<u>64,701</u>	<u>74,434</u>
<b>NET CURRENT ASSETS</b>					
		<u>13,285</u>	<u>51,416</u>	<u>64,701</u>	<u>74,434</u>
<b>NET ASSETS</b>					
		<u><u>13,285</u></u>	<u><u>51,416</u></u>	<u><u>64,701</u></u>	<u><u>74,434</u></u>
<b>The Funds of the Charity</b>					
General unrestricted funds	8			13,285	14,357
Restricted funds				51,416	60,077
<b>TOTAL FUNDS</b>				<u><u>64,701</u></u>	<u><u>74,434</u></u>

For the year ending 31st March 2024, 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 in accordance with section 476 of the Companies Act 2006

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

The financial statements were approved by the board and authorised for issue by the Board and signed on its behalf by

Signed by:  
  
 Clara Green  
C43C072G6D47421:..  
 Clara Green  
 Trustee

31/01/25  
 Date:.....

**SQUARE PEGS ARTS**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**1 Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical costs convention, in accordance with the Charities (FRS 102) '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) (effective 1st January 2015).

Square Pegs Arts meets definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s)

**Incoming resources**

All incoming resources are included on the Statement of Financial Activity when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources

**Taxation**

The Charity is exempt from tax on its charitable activities

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can be used for particular restricted purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose or project.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

<b>2 Income from donations and legacies</b>	<b>Unrestricted fund 2024 £</b>	<b>Restricted fund 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Donations & Grants received	24518	198422	222940	152279
Memberships received	7553		7553	7371
	<u>32071</u>	<u>198422</u>	<u>230493</u>	<u>159650</u>

<b>3 Other trading activities</b>	<b>Unrestricted fund 2024 £</b>	<b>Restricted fund 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Other activities for generating funds	5914	0	5914	3700
	<u>5914</u>	<u>0</u>	<u>5914</u>	<u>3700</u>

<b>4 Expenditure on Charitable Activities</b>	<b>Unrestricted fund 2024 £</b>	<b>Restricted fund 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Project Costs	0	35048	35048	20531
Project Subcontracted Staff Costs	0	82488	82488	88627
Core Staff Costs	30326	75054	105380	68214
Support Costs	8730	14493	23223	21113
	<u>39057</u>	<u>207083</u>	<u>246140</u>	<u>198485</u>

5 Analysis of support costs	Unrestricted	Restricted	Total funds	Total funds
	fund	fund		
	2024	2024	2024	2023
	£	£	£	£
Advertising & marketing	2447	2446	4893	59
Postage and stationery	319	0	319	91
IT, computer & Software	487	487	974	323
Website	0	2500	2500	0
Telecommunications	1780	0	1780	1601
Subscriptions	304	0	304	0
Equipment repairs and maintenance	0	0	0	150
Travel costs	1957	1957	3914	1618
General expenses	953	0	953	2196
Accountancy fees	0	1738	1738	2014
Consultancy	0	4050	4050	9300
Legal fees	400	0	400	0
Insurance	0	0	0	415
Staff training	0	1315	1315	3280
Bank fee	83	0	83	66
	<u>8730</u>	<u>14493</u>	<u>23223</u>	<u>21113</u>

**6 Net income/(expenditure) for the year**

**This is stated after charging/(crediting)**

	Total	Total
	2024	2023
	£	£
Accountancy fees	1738	2014

**7 Creditors**

	2024	2023
	£	£
Trade creditors	8098	5567
Net pay, PAYE & NI	9244	7292
Accruals and deferred income	1000	1000
	<u>18342</u>	<u>13859</u>

**8 Movement in funds**

	Balance at	Incoming	Outgoing	Balance at
	April 2023	resources	resources	March 2024
	£	£	£	£
<b>Unrestricted Funds</b>				
General Fund	14,357	37,985	(39,057)	13,285
Restricted Funds	60,077	198,422	(207,083)	51,416
<b>Total Fund</b>	<u>74,434</u>	<u>236,407</u>	<u>(246,140)</u>	<u>64,701</u>

**9 Unrestricted funds - Previous year**

	£	£	£	£
	Balance at	Incoming	Outgoing	Balance at
	April 2022	resources	resources	March 2023
	£	£	£	£
<b>Unrestricted Funds</b>				
General Fund	45552	75345	(106540)	14357
Restricted Funds	64017	88005	(91945)	60077
<b>Total Fund</b>	<u>109569</u>	<u>163350</u>	<u>(198485)</u>	<u>74434</u>

**Purpose of unrestricted funds**

Generating income for charitable objectives at the discretion of the Trustees.

**10 Taxation**

Square Pegs Arts is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities

**SQUARE PEGS ARTS**

England & Wales - Charity number 1177858

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# Accounts

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**SQUARE PEGS ARTS**  
**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**CHARITY NUMBER: 1177858**  
**COMPANY NUMBER: CE006911**

## **SQUARE PEGS ARTS**

### **INDEX TO ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023**

Reference and Administrative Details

Report to the Trustees

Independent Examiners Report to the Trustees

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

Detailed Statement of Financial Activities

**SQUARE PEGS ARTS**  
**Reference and Administrative Information**  
**For year ended 31st March 2023**

The Trustees present their report and the financial statements for the charity for the year ending 31st March 2023.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102 effective 1 January 2015)

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Name of Charity** Square Pegs Arts

**Company number** CE006911

**Charity registration number** 1177858

**Principal address** The Brook Theatre  
Old Town Hall  
The Brook  
Chatham  
Kent  
ME4 4SE

**Trustees**

The trustees and officers serving during the year and since the year end were as follows

Clara Green  
Joanne Woollett  
Elizabeth Luxford  
Alice Linnane  
Amie Agapito

**Independent Examiner** The Sandwich Accountancy Group Ltd  
148 Dover Road  
Sandwich  
Kent  
CT13 0DD

Approved by the Board of Trustees and signed on its behalf by

Clara Green

31.01.24

.....  
Clara Green

.....  
Date

**SQUARE PEGS ARTS**  
**Report of the Trustees**  
**For year ended 31st March 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an Charitable Incorporated Company. It was registered on 6th April 2018.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Statement on public benefit**

The Trustees have considered the Charity Commission guidance on public benefit, including the guidance 'public benefit': Running a charity (PB2)',

**OBJECTIVES AND ACTIVITIES**

Our charitable aims are to provide support for the needs of children, young people and adults with learning disabilities, autism and social communication difficulties by providing drama and arts activities to help their confidence, self-esteem, communication skills, and general wellbeing.

During this year we continued our programme of Drama Groups, Music projects, Accessible Film Club, Theatre Company, strategic and partnership projects. All of our work is with Learning Disabled, autistic and neurodivergent children, young people and adults. This includes:

- 8 Drama Groups in 4 locations across Kent: 240 workshops and 12 performances, working with 68 young people weekly
- 10 workshops and 2 performances with our Singing Group of 16 participants
- 2 holiday music projects working with total of 14 participants
- 49 Performing Arts workshops and 8 performances at Spadework Charity
- 38 workshops/rehearsals and 2 performances with our Theatre Company of 10 Disabled Artists
- 12 Accessible Film Screenings/events with an average of 35 audience/participants
- 30 Dramatherapy sessions with 12 beneficiaries
- 1 paid apprenticeship for a young learning-disabled person
- 1 Disability Arts Network Conference for 35 Disabled Artists/organisations

Extract from External Evaluators' Report, October 2022:

The most consistent result we got from all evaluation methods – indeed, from every interview and questionnaire – was that individual members feel valued and respected within Square Pegs, and that this has a profound impact on their lives by nurturing their confidence, self-esteem and social skills. One parent said, "Square Pegs Arts have brought a completely new dimension to my son's life. It is heartwarming for me to see him develop skills, enjoy being part of a supportive group and gain so much confidence!" Another parent described the way that Square Pegs Arts' creative exercises contribute to her son's social development: "[My son] doesn't do small talk but drama enables him to engage with other people and be part of a group in a way that feels safe to him." All members and their families describe developing social skills as the key benefit of working with Square Pegs Arts.

Members say that Square Pegs has helped them to build confidence and to develop relationships with other members, volunteers and the freelance team. Our evaluation found that these benefits stem from the culture of Square Pegs, which members describe as an ethos of helping and being helped. One member described Square Pegs as a place where “you don’t have to be scared” of trying new things, another as a way to stop you feeling isolated: “[Square Pegs] might be the light at the end of the tunnel.” This makes it possible to make and meet friends, and to challenge yourself.

### **Methods adopted for the recruitment and appointment of new trustees**

Square Pegs Arts believes in the importance of a strong, qualified and diverse board. Our Trustees are recruited to represent expertise in relevant skills such as governance, safeguarding and arts management as well as lived experience of disability/ neurodivergence.

Square Pegs Arts must have a minimum of three trustees. Apart from the first Charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. Trustees are recruited via an open recruitment process, and then interviewed by our Artistic Director and the Chair of the Board, before being invited to join the Board, if appropriate.

The charity trustees make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of this constitution; and
- (b) a copy of the CIO’s latest Trustees’ Annual Report and statement of accounts.

A charity trustee ceases to hold office if he or she:

- (a) retires by notifying the CIO in writing (but only if enough charity trustees will remain in office when the notice of resignation takes effect to form a quorum for meetings);
- (b) is absent without the permission of the charity trustees from all their meetings held within a period of six months and the trustees resolve that his or her office be vacated;
- (c) dies;
- (d) in the written opinion, given to the company, of a registered medical practitioner treating that person, has become physically or mentally incapable of acting as a director and may remain so for more than three months;
- (e) is disqualified from acting as a charity trustee by virtue of sections 178-180 of the Charities Act 2011 (or any statutory re-enactment or modification of that provision).

Any person retiring as a charity trustee is eligible for reappointment.

### **Volunteers**

The Charity has a strong volunteer programme and offers development opportunities to those who dedicate their time to volunteer. The volunteers are integral to the running of the organisation, without their dedicated support the projects would not be delivered effectively and impact on the lives of the participants in such a meaningful way.

This year we worked with 18 volunteers, who all completed Safeguarding and Makaton training.

The Trustees would like to thank all the volunteers for their continuous hard work and support.

**SQUARE PEGS ARTS**  
**Financial Review**  
**For year ended 31st March 2023**

**FINANCIAL REVIEW**

The Statement of Financial Position 'SOFA' shows the charity's total incoming resources for the year were £163350 (2022: £209,720). Total resources expended amounts to £198485 (2022: £149.339). The SOFA reveals a deficit of £35135 (2022: Surplus £60.381).

**Financial position**

The Charity held fund balances at the bank of £88293, liabilities payable within one year amounted to £13859. Leaving total funds of £74434, of which £60077 were restricted.

**Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**Principal risks and uncertainties**

The trustees conduct regular assessments of the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and we are satisfied that appropriate controls are in place to mitigate our exposure to major risks. These include financial controls which will be reviewed every two years.

**Financial risk management objectives and policies**

The main financial risks arising from the charity's activities are credit, liquidity, and fraud.

**Credit risk**

The charity does not hold any material balance sheet positions with regards to donations receivable and so does not consider credit risk a material risk.

**Cash flow risk**

The Charity Director reports on finances to Trustees on a bi-monthly basis. The board of Trustees signs off major expenditure and signs off the year end accounts. In addition the Treasurer regularly meets with the director to review financial transactions and offer support. The charity understands its cash flow requirements and its policy is to maintain sufficient funds in a liquid form at all times to ensure the charity can meet its liabilities as they fall due. The charity is reliant upon grants and donations for cash flow.

**Liquidity risk**

The charity does not hold any material day to day liabilities on its balance sheet and always tries to settle any accounts owed to creditors within the credit given.

**Price risk**

The charity is not subject to any price risk.

**Reserves policy**

The trustees have agreed to ensure there is enough funds in unrestricted reserves to cover 3 months of running costs. Based on average expenditure over the last financial year. This means that £14288 of free reserves should be retained to ensure the charity has funds in case it needs to close. Trustees will review the need to designate these funds in the next financial year.

Approved by order of the board of trustees on 31st January 2024 and signed on its behalf by

Clara Green

.....  
Trustee

## **SQUARE PEGS ARTS**

### **Independent Examiners Report to the Trustees For year ended 31 March 2023**

I report to the trustees on my examination of the accounts of the charity for the year ending 31st March 2023.

#### **Responsibilities and basis of report**

As the charity's trustees, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent Examiners Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act, or
2. the accounts do not accord with those records: or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities 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.
4. there is no further information needed for a proper understanding of the accounts.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the following the Directions of the Charity Commission I have no matters that require drawing to your attention.

Mrs J Wilkinson FMAAT FICB  
Accountant  
The Sandwich Accountancy Group Ltd  
148 Dover Road  
Sandwich  
Kent  
CT13 0DD

**SQUARE PEGS ARTS**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2023**  
(Including Income & Expenditure Account)

		Unrestricted fund 2023	Restricted fund 2023	Total funds 2023	Total funds 2022
<b>INCOME</b>	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from charitable activities</b>					
Donations & grants	2	71645	88005	159650	209620
<b>Other trading activities</b>					
Other trading activities	3	3700	0	3700	100
<b>Total income</b>		<b><u>75345</u></b>	<b><u>88005</u></b>	<b><u>163350</u></b>	<b><u>209720</u></b>
<b>EXPENDITURE</b>					
Expenditure on charitable activities	4	106540	91945	198485	149339
<b>Total expenses</b>		<b><u>106540</u></b>	<b><u>91945</u></b>	<b><u>198485</u></b>	<b><u>149339</u></b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(31,195)</b>	<b>(3,940)</b>	<b>(35,135)</b>	<b>60,381</b>
<b>Funds brought forward</b>		<b>45,552</b>	<b>64,017</b>	<b>109,569</b>	<b>49,188</b>
<b>Funds carried forward</b>		<b><u>14,357</u></b>	<b><u>60,077</u></b>	<b><u>74,434</u></b>	<b><u>109,569</u></b>

All the above results are derived from continuing activities. There are no other gains or losses other than those shown above

## SQUARE PEGS ARTS

### STATEMENT OF FINANCIAL POSITION

		Unrestricted Fund 2023	Restricted Fund 2023	Funds 2023	Funds 2022
Notes		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors		0	0	0	0
Cash at bank and in hand		28216	60077	88293	116527
		<u>28216</u>	<u>60077</u>	<u>88293</u>	<u>116527</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	13859	0	13859	6958
		<u>14,357</u>	<u>60,077</u>	<u>74,434</u>	<u>109,569</u>
<b>NET CURRENT ASSETS</b>					
		14,357	60,077	74,434	109,569
<b>NET ASSETS</b>					
		<u><u>14,357</u></u>	<u><u>60,077</u></u>	<u><u>74,434</u></u>	<u><u>109,569</u></u>
<b>The Funds of the Charity</b>					
General unrestricted funds	8			14,357	45,552
Restricted funds				60,077	64,017
<b>TOTAL FUNDS</b>				<u><u>74,434</u></u>	<u><u>109,569</u></u>

For the year ending 31st March 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 in accordance with section 476 of the Companies Act 2006

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

The financial statements were approved by the board and authorised for issue by the Board and signed on its behalf by

Clara Green

.....  
Clara Green  
Trustee

31.01.24

Date:.....

**SQUARE PEGS ARTS**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**1 Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical costs convention, in accordance with the Charities (FRS 102) '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) (effective 1st January 2015).

Square Pegs Arts meets definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s)

**Incoming resources**

All incoming resources are included on the Statement of Financial Activity when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources

**Taxation**

The Charity is exempt from tax on its charitable activities

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can be used for particular restricted purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose or project.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

<b>2 Income from donations and legacies</b>	<b>Unrestricted fund 2023 £</b>	<b>Restricted fund 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Donations & Grants received	64274	88005	152279	204210
Memberships received	7371		7371	5410
	<u>71645</u>	<u>88005</u>	<u>159650</u>	<u>209620</u>
<b>3 Other trading activities</b>	<b>Unrestricted fund 2023 £</b>	<b>Restricted fund 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Other activities for generating funds	3700	0	3700	100
	<u>3700</u>	<u>0</u>	<u>3700</u>	<u>100</u>
<b>4 Expenditure on Charitable Activities</b>	<b>Unrestricted fund 2023 £</b>	<b>Restricted fund 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Project Costs	10879	9652	20531	15491
Project Subcontracted Staff Costs	19212	69415	88627	61647
Core Staff Costs	63285	4929	68214	62262
Support Costs	13164	7949	21113	9939
	<u>106540</u>	<u>91945</u>	<u>198485</u>	<u>149339</u>

5 Analysis of support costs	Unrestricted	Restricted	Total funds	Total funds
	fund	fund		
	2023	2023	2023	2022
	£	£	£	£
Advertising & marketing	59	0	59	884
Postage and stationery	27	64	91	270
IT & Software	323	0	323	561
Telecommunications	1601	0	1601	708
Equipment repairs and maintenance	150	0	150	0
Travel costs	1540	78	1618	1
General expenses	2021	175	2196	380
Accountancy fees	2014	0	2014	1810
Consultancy	2700	6600	9300	3796
Legal fees	0	0	0	200
Insurance	415	0	415	405
Staff training	2248	1032	3280	910
Bank fee	66	0	66	15
	<u>13164</u>	<u>7949</u>	<u>21113</u>	<u>9940</u>

#### 6 Net income/(expenditure) for the year

	Total	Total
	2023	2022
	£	£
<b>This is stated after charging/(crediting)</b>		
Accountancy fees	2014	1810

#### 7 Creditors

	2023	2022
	£	£
Trade creditors	5567	1879
Net pay, PAYE & NI	7292	4079
Accruals and deferred income	1000	1000
	<u>13859</u>	<u>6958</u>

#### 8 Movement in funds

	Balance at	Incoming	Outgoing	Balance at
	April 2022	resources	resources	March 2023
	£	£	£	£
<b>Unrestricted Funds</b>				
General Fund	45,552	75,345	(106,540)	14,357
Restricted Funds	64,017	88,005	(91,945)	60,077
<b>Total Fund</b>	<u>109,569</u>	<u>163,350</u>	<u>(198,485)</u>	<u>74,434</u>

#### 9 Unrestricted funds - Previous year

	£	£	£	£
	Balance at	Incoming	Outgoing	Balance at
	April 2021	resources	resources	March 2022
	£	£	£	£
<b>Unrestricted Funds</b>				
General Fund	11856	70291	(36595)	45552
Restricted Funds	37332	139429	(112744)	64017
<b>Total Fund</b>	<u>49188</u>	<u>209720</u>	<u>(149339)</u>	<u>109569</u>

#### Purpose of unrestricted funds

Generating income for charitable objectives at the discretion of the Trustees.

#### 10 Taxation

Square Pegs Arts is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities

**SQUARE PEGS ARTS**

England & Wales - Charity number 1177858

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# Accounts

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**SQUARE PEGS ARTS**

**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**CHARITY NUMBER: 1177858**

**COMPANY NUMBER: CE008911**

**SQUARE PEGS ARTS**

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**SQUARE PEGS ARTS**  
**Reference and Administrative Information**  
**For year ended 31st March 2022**

The Trustees present their report and the financial statements for the charity for the year ending 31st March 2022.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102 effective 1 January 2015)

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Name of Charity** Square Pegs Arts

**Company number** CE006911

**Charity registration number** 1177858

**Principal address**  
The Brook Theatre  
Old Town Hall  
The Brook  
Chatham  
Kent  
ME4 4SE

**Trustees**

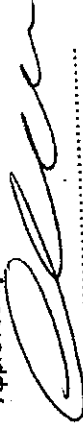
The trustees and officers serving during the year and since the year end were as follows

Clara Green  
Joanne Woollett  
Elizabeth Luxford  
Claire Kellett  
Resigned July 2021

**Independent Examiner**

The Sandwich Accountancy Group Ltd  
148 Dover Road  
Sandwich  
Kent  
CT13 0DD

Approved by the Board of Trustees and signed on its behalf by



Clara Green

30/01/23  
.....  
Date

**SQUARE PEGS ARTS**  
**Report of the Trustees**  
**For year ended 31st March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an Charitable Incorporated Company. It was registered on 6th April 2018.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Statement on public benefit**

The Trustees have considered the Charity Commission guidance on public benefit, including the guidance 'public benefit': Running a charity (PB2)'.

**OBJECTIVES AND ACTIVITIES**

**The main achievements of the charity, identifying the difference the charity's work has made to its beneficiaries and society as a whole over the last year**

Our charitable aims are to provide support for the needs of children, young people and adults with learning disabilities, autism and social communication difficulties by providing drama and arts activities to help their confidence, self-esteem, communication skills, and general wellbeing.

During the year we continued our programme of Drama Groups, Music Workshops and a professional Theatre Company, working with beneficiaries ('members') aged between 7 years and 43 years old.

Like all organisations, we had to adapt our programme when the pandemic hit in early 2020. We were able to retain the essence and quality of what we do by carefully thinking through the impact of our adjustments and consulting with our members, staff and volunteers at every stage. We successfully transferred all of our projects to remote delivery and have offered additional support and opportunities to our members and their families through this challenging time.

A parent of one of Square Pegs' members described our impact as life-changing:

*Square Pegs Arts have brought a completely new dimension to my son's life. It is heart-warming for me to see him develop skills, enjoy being part of a supportive group and gain so much confidence! Square Pegs is an absolute lifeline for us; their support is always amazing and has been highlighted even more during this year of pandemic.*

### **Methods adopted for the recruitment and appointment of new trustees**

Square Pegs Arts believes in the importance of a strong, qualified and diverse board. Our Trustees are recruited to represent expertise in relevant skills such as governance, safeguarding and arts management as well as lived experience of disability/ neurodivergence.

Square Pegs Arts must have a minimum of three trustees. Apart from the first Charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. Trustees are recruited via an open recruitment process, and then interviewed by our Artistic Director and the Chair of the Board, before being invited to join the Board, if appropriate.

The charity trustees make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of this constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

A charity trustee ceases to hold office if he or she:

- (a) retires by notifying the CIO in writing (but only if enough charity trustees will remain in office when the notice of resignation takes effect to form a quorum for meetings);
- (b) is absent without the permission of the charity trustees from all their meetings held within a period of six months and the trustees resolve that his or her office be vacated;
- (c) dies;
- (d) in the written opinion, given to the company, of a registered medical practitioner treating that person, has become physically or mentally incapable of acting as a director and may remain so for more than three months;
- (e) is disqualified from acting as a charity trustee by virtue of sections 178-180 of the Charities Act 2011 (or any statutory re-enactment or modification of that provision).

Any person retiring as a charity trustee is eligible for reappointment.

### **Volunteers**

The Charity has a strong volunteer programme and offers development opportunities to those who dedicate their time to volunteer. The volunteers are integral to the running of the organisation, without their dedicated support the projects would not be delivered effectively and impact on the lives of the participants in such a meaningful way. The Trustees would like to thank all the volunteers for their support.

## **SQUARE PEGS ARTS**

### **Financial Review**

**For year ended 31st March 2022**

#### **FINANCIAL REVIEW**

The Statement of Financial Position 'SOFA' shows the charity's total incoming resources for the year were £209,720 (2021: £107,258). Total resources expended amounts to £149,339 (2021: £94,251). The SOFA reveals a surplus of £60,381 (2021: £13,007).

The charity's unrestricted funds income for the year amounted to £70,290, and the restricted funds amounted to £139,429.

#### **Financial position**

The Charity held fund balances at 31st March 2022 of £109,569. These balances include restricted funds of £64,017.

#### **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

#### **Principal risks and uncertainties**

The trustees conduct regular assessments of the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and we are satisfied that appropriate controls are in place to mitigate our exposure to major risks. These include financial controls which will be reviewed every two years.

#### **Financial risk management objectives and policies**

The main financial risks arising from the charity's activities are credit, liquidity, and fraud.

#### **Credit risk**

The charity does not hold any material balance sheet positions with regards to donations receivable and so does not consider credit risk a material risk.

#### **Cash flow risk**

The Charity Director reports on finances to Trustees on a bi-monthly basis. The board of Trustees signs off major expenditure and signs off the year end accounts. In addition the Treasurer regularly meets with the director to review financial transactions and offer support. The charity understands its cash flow requirements and its policy is to maintain sufficient funds in a liquid form at all times to ensure the charity can meet its liabilities as they fall due. The charity is reliant upon grants and donations for cash flow.

#### **Liquidity risk**

The charity does not hold any material day to day liabilities on its balance sheet and always tries to settle any accounts owed to creditors within the credit given.

#### **Price risk**

The charity is not subject to any price risk.

#### **Reserves policy**

The trustees have agreed to ensure there is enough funds in unrestricted reserves to cover 3 months of running costs. Based on average expenditure over the last financial year. This means that £14,288 of free reserves should be retained to ensure the charity has funds in case it needs to close. Trustees will review the need to designate these funds in the next financial year.

Approved by order of the board of trustees on... 31/01/23 ..... and signed on its behalf by

  
Trustee

**SQUARE PEGS ARTS**

**Independent Examiners Report to the Trustees  
For year ended 31 March 2022**

I report to the trustees on my examination of the accounts of the charity for the year ending 31st March 2022.

**Responsibilities and basis of report**

As the charity's trustees, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiners Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act, or
2. the accounts do not accord with those records: or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities 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.

4. there is no further information needed for a proper understanding of the accounts.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the following the Directions of the Charity Commission I have no matters that require drawing to your attention.

  
.....

Mrs J Wilkinson FMAAT FICB  
Accountant  
The Sandwich Accountancy Group Ltd  
148 Dover Road  
Sandwich  
Kent  
CT13 0DD

**SQUARE PEGS ARTS**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2022**  
(Including Income & Expenditure Account)

<b>INCOME</b>	<b>Notes</b>	<b>Unrestricted fund 2022</b>	<b>Restricted fund 2022</b>	<b>Total funds 2022</b>	<b>Total funds 2021</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from charitable activities</b>					
Donations & grants	2	70191	139429	209620	106638
<b>Other trading activities</b>					
Other trading activities	3	100		100	620
<b>Total income</b>		<b>70291</b>	<b>139429</b>	<b>209720</b>	<b>107258</b>
<b>EXPENDITURE</b>					
Expenditure on charitable activities	4	36595	112744	149339	94251
<b>Total expenses</b>		<b>36595</b>	<b>112744</b>	<b>149339</b>	<b>94251</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>33696</b>	<b>26685</b>	<b>60381</b>	<b>13007</b>
Funds brought forward		11856	37332	49188	36181
<b>Funds carried forward</b>		<b>45552</b>	<b>64017</b>	<b>109569</b>	<b>49188</b>

All the above results are derived from continuing activities. There are no other gains or losses other than those shown above

**SQUARE PEGS ARTS**

**STATEMENT OF FINANCIAL POSITION**

	Notes	£	£	£	£
		Unrestricted Fund	Restricted Fund	Funds 2022	Funds 2021
<b>CURRENT ASSETS</b>					
Debtors		0	0	0	50
Cash at bank and in hand		52510	64017	116527	53984
		<u>52510</u>	<u>64017</u>	<u>116527</u>	<u>54034</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	6958	0	6958	4846
		<u>6958</u>		<u>6958</u>	<u>4846</u>
<b>NET CURRENT ASSETS</b>		45552	64017	109569	49188
<b>NET ASSETS</b>		<u>45552</u>	<u>64017</u>	<u>109569</u>	<u>49188</u>
<b>The Funds of the Charity</b>					
General unrestricted funds	8	45552		45552	11856
Restricted funds				64017	37332
<b>TOTAL FUNDS</b>		<u>45552</u>	<u>64017</u>	<u>109569</u>	<u>49188</u>

For the year ending 31st March 2022, 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 in accordance with section 476 of the Companies Act 2006

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

The financial statements were approved by the board and authorised for issue by the Board and signed on its behalf by



Clara Green  
Trustee

Date: 31/01/23

**SQUARE PEGS ARTS**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**1 Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical costs convention, in accordance with the Charities (FRS 102) '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) (effective 1st January 2015).

Square Pegs Arts meets definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s)

**Incoming resources**

All incoming resources are included on the Statement of Financial Activity when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources

**Taxation**

The Charity is exempt from tax on its charitable activities

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can be used for particular restricted purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are released for a particular restricted purpose or project.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

**2 Income from donations and legacies**

	Unrestricted fund		Restricted fund		Total funds	
	2022	£	2022	£	2022	£
Donations & Grants received	64781		139429		204210	102451
Memberships received	5410				5410	4187
	<u>70191</u>		<u>139429</u>		<u>209620</u>	<u>106638</u>

**3 Other trading activities**

	Unrestricted fund		Restricted fund		Total funds	
	2022	£	2022	£	2021	£
Other activities for generating funds	100		0		100	620
	<u>100</u>		<u>0</u>		<u>100</u>	<u>620</u>

**4 Expenditure on Charitable Activities**

	Unrestricted fund		Restricted fund		Total funds	
	2022	£	2022	£	2022	2021
Project Costs	4161		11330		15491	1031
Project Subcontracted Staff Costs	27414		61847		81647	47055
Core Staff Costs	5020		34846		62262	33600
Support Costs	36565		4919		9539	12565
			<u>112744</u>		<u>148339</u>	<u>94251</u>

5 Analysis of support costs

	Unrestricted fund 2022	Restricted fund 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Rent	0	0	0	188
Advertising & marketing	384	500	884	0
Postage and stationery	47	223	270	163
IT & Software	561	0	561	275
Telecommunications	708	0	708	942
Equipment repairs and maintenance	0	0	0	948
General expenses	380	0	380	409
Accountancy fees	1810	0	1810	2542
Consultancy	0	3796	3796	6000
Legal fees	200	0	200	200
Insurance	405	0	405	396
Staff training	510	400	910	534
Bank fee	15	0	15	0
	<u>5020</u>	<u>4919</u>	<u>9939</u>	<u>12565</u>

6 Net income/(expenditure) for the year

Total	Total
2022	2021
£	£
<u>1810</u>	<u>2542</u>

This is stated after charging/(crediting)

7 Creditors

	2022	2021
	£	£
Treasury creditors	1879	3348
Net pay, PAYE & NI	4079	0
Accruals and deferred income	1000	1500
	<u>6958</u>	<u>4848</u>

8 Movement in funds

	Balance at April 2021	Incoming resources	Outgoing resources	Balance at March 2022
	£	£	£	£
Unrestricted Funds	11856	70291	(36595)	45552
General Fund	37332	139429	(112744)	64017
Restricted Funds	49186	200720	(146339)	109568
Total Fund	<u>£ 98374</u>	<u>£ 210440</u>	<u>£ (122778)</u>	<u>£ 75597</u>

9 Unrestricted funds - Previous year

	Balance at April 2020	Incoming resources	Outgoing resources	Balance at March 2021
	£	£	£	£
Unrestricted Funds	2201	33438	(23783)	11856
General Fund	33980	73920	(70468)	37332
Restricted Funds	38781	107268	(64251)	49186
Total Fund	<u>£ 74962</u>	<u>£ 144626</u>	<u>£ (107492)</u>	<u>£ 11374</u>

Purpose of unrestricted funds

Generating income for charitable objectives at the discretion of the Trustees.

10 Transition  
Square Pegs Arts is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities

**SQUARE PEGS ARTS**

England & Wales - Charity number 1177858

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# Accounts

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**SQUARE PEGS ARTS**  
**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**CHARITY NUMBER: 1177858**  
**COMPANY NUMBER: CE006911**

**SQUARE PEGS ARTS**

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**SQUARE PEGS ARTS**  
**Reference and Administrative Information**  
**For year ended 31st March 2021**

The Trustees present their report and the financial statements for the charity for the year ending 31st March 2021.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102 effective 1 January 2015)

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Square Pegs Arts
<b>Company number</b>	CE006911
<b>Charity registration number</b>	1177858
<b>Principal address</b>	The Brook Theatre Old Town Hall The Brook Chatham Kent ME4 4SE

**Trustees**

The trustees and officers serving during the year and since the year end were as follows

Clara Green	
Joanne Woollett	
Claire Kellett	
Elizabeth Luxford	Appointed April 2020

<b>Independent Examiner</b>	The Sandwich Accountancy Group Ltd 148 Dover Road Sandwich Kent CT13 0DD
-----------------------------	--

Approved by the Board of Trustees and signed on its behalf by

.....  
Clara Green

.....  
Date

**SQUARE PEGS ARTS**  
**Report of the Trustees**  
**For year ended 31st March 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an Charitable Incorporated Company. It was registered on 6th April 2018.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Statement on public benefit**

The Trustees have considered the Charity Commission guidance on public benefit, including the guidance 'public benefit': Running a charity (PB2)',

**OBJECTIVES AND ACTIVITIES**

**The main achievements of the charity, identifying the difference the charity's work has made to its beneficiaries and society as a whole over the last year**

Our charitable aims are to provide support for the needs of children, young people and adults with learning disabilities, autism and social communication difficulties by providing drama and arts activities to help their confidence, self-esteem, communication skills, and general wellbeing.

During the year 2020 to 2021, we continued our programme of Drama Groups, Music Workshops and a professional Theatre Company, working with beneficiaries ('members') aged between 7 years and 43 years old.

Like all organisations, we had to adapt our programme when the pandemic hit in early 2020. We were able to retain the essence and quality of what we do by carefully thinking through the impact of our adjustments and consulting with our members, staff and volunteers at every stage. We successfully transferred all of our projects to remote delivery and have offered additional support and opportunities to our members and their families through this challenging time.

Over the period we ran five weekly Drama Groups; developed monthly collaborative singing projects; ran a course in sound design, and carried out an extensive research and development project with our Theatre Company on the theme of kindness. We also held online performances and social events.

The way in which Square Pegs Arts has responded to Covid19 has been recognised by The National Lottery Good Causes: our Artistic Director was selected to be part of the Chris Floyd 'Portraits of the People' campaign.

A parent of one of Square Pegs' members described our impact as life-changing:

*Square Pegs Arts have brought a completely new dimension to my son's life. It is heart-warming for me to see him develop skills, enjoy being part of a supportive group and gain so much confidence! Square Pegs is an absolute lifeline for us; their support is always amazing and has been highlighted even more during this year of pandemic.*

## **Methods adopted for the recruitment and appointment of new trustees**

Square Pegs Arts believes in the importance of a strong, qualified and diverse board. Our Trustees are recruited to represent expertise in relevant skills such as governance, safeguarding and arts management as well as lived experience of disability/ neurodivergence.

Square Pegs Arts must have a minimum of three trustees. Apart from the first Charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. Trustees are recruited via an open recruitment process, and then interviewed by our Artistic Director and the Chair of the Board, before being invited to join the Board, if appropriate.

The charity trustees make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of this constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

A charity trustee ceases to hold office if he or she:

- (a) retires by notifying the CIO in writing (but only if enough charity trustees will remain in office when the notice of resignation takes effect to form a quorum for meetings);
- (b) is absent without the permission of the charity trustees from all their meetings held within a period of six months and the trustees resolve that his or her office be vacated;
- (c) dies;
- (d) in the written opinion, given to the company, of a registered medical practitioner treating that person, has become physically or mentally incapable of acting as a director and may remain so for more than three months;
- (e) is disqualified from acting as a charity trustee by virtue of sections 178-180 of the Charities Act 2011 (or any statutory re-enactment or modification of that provision).

Any person retiring as a charity trustee is eligible for reappointment.

## **Volunteers**

The Charity has a strong volunteer programme and offers development opportunities to those who dedicate their time to volunteer. The volunteers are integral to the running of the organisation, without their dedicated support the projects would not be delivered effectively and impact on the lives of the participants in such a meaningful way. The Trustees would like to thank all the volunteers for their support.

**SQUARE PEGS ARTS**  
**Financial Review**  
**For year ended 31st March 2021**

**FINANCIAL REVIEW**

The Statement of Financial Position 'SOFA' shows the charity's total incoming resources for the year were £107,258 (2020: £73,963). Total resources expended amounts to £94,251 (2020: £77,700). The SOFA reveals a deficit of £13,007 (2020: Deficit £3,737).

The charity's unrestricted funds income for the year amounted to £33,438. and the restricted funds amounted to £73,820.

**Financial position**

The Charity held fund balances at 31st March 2021 of £49,188. These balances include restricted funds of £37,332.

**Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**Principal risks and uncertainties**

The trustees conduct regular assessments of the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and we are satisfied that appropriate controls are in place to mitigate our exposure to major risks. These include financial controls which will be reviewed every two years.

**Financial risk management objectives and policies**

The main financial risks arising from the charity's activities are credit, liquidity, and fraud.

**Credit risk**

The charity does not hold any material balance sheet positions with regards to donations receivable and so does not consider credit risk a material risk.

**Cash flow risk**

The Charity Director reports on finances to Trustees on a bi-monthly basis. The board of Trustees signs off major expenditure and signs off the year end accounts. In addition the Treasurer regularly meets with the director to review financial transactions and offer support. The charity understands its cash flow requirements and its policy is to maintain sufficient funds in a liquid form at all times to ensure the charity can meet its liabilities as they fall due. The charity is reliant upon grants and donations for cash flow.

**Liquidity risk**

The charity does not hold any material day to day liabilities on its balance sheet and always tries to settle any accounts owed to creditors within the credit given.

**Price risk**

The charity is not subject to any price risk

**Reserves policy**

The trustees have agreed to ensure there is enough funds in unrestricted reserves to cover 3 months of running costs. Based on average expenditure over the last financial year. This means that £5,945 of free reserves should be retained to ensure the charity has funds in case it needs to close. Trustees will review the need to designate these funds in the next financial year.

Approved by order of the board of trustees on.....and signed on its behalf by

.....  
Trustee

## SQUARE PEGS ARTS

### Independent Examiners Report to the Trustees For year ended 31 March 2021

I report to the trustees on my examination of the accounts of the charity for the year ending 31st March 2021.

#### Responsibilities and basis of report

As the charity's trustees, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent Examiners Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act, or
2. the accounts do not accord with those records: or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities 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.
4. there is no further information needed for a proper understanding of the accounts.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the following the Directions of the Charity Commission I have no matters that require drawing to your attention.

.....  
Mrs J Wilkinson FMAAT FICB  
Accountant  
The Sandwich Accountancy Group Ltd  
148 Dover Road  
Sandwich  
Kent  
CT13 0DD

**SQUARE PEGS ARTS**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2021**  
(Including Income & Expenditure Account)

		Unrestricted fund 2021	Restricted fund 2021	Total funds 2021	Total funds 2020
<b>INCOME</b>	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from charitable activities</b>					
Donations & grants	2	32818	73820	106638	73752
<b>Other trading activities</b>					
Other trading activities	3	620		620	211
<b>Total income</b>		<u><u>33438</u></u>	<u><u>73820</u></u>	<u><u>107258</u></u>	<u><u>73963</u></u>
<b>EXPENDITURE</b>					
Expenditure on charitable activities	4	23783	70468	94251	77700
<b>Total expenses</b>		<u><u>23783</u></u>	<u><u>70468</u></u>	<u><u>94251</u></u>	<u><u>77700</u></u>
<b>NET MOVEMENT IN FUNDS</b>		<b>9655</b>	<b>3352</b>	<b>13007</b>	<b>(3737)</b>
<b>Funds brought forward</b>		<b>2201</b>	<b>33980</b>	<b>36181</b>	<b>0</b>
<b>Funds carried forward</b>		<u><u>11856</u></u>	<u><u>37332</u></u>	<u><u>49188</u></u>	<u><u>(3737)</u></u>

All the above results are derived from continuing activities. There are no other gains or losses other than those shown above

**SQUARE PEGS ARTS**

**STATEMENT OF FINANCIAL POSITION**

		Unrestricted Fund	Restricted Fund	Funds 2021	Funds 2020
Notes	£	£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors		50	0	50	0
Cash at bank and in hand		16652	37332	53984	36681
		16702	37332	54034	36681
<b>CREDITORS</b>					
Amounts falling due within one year	7	4846	0	4846	500
		11856	37332	49188	36181
<b>NET CURRENT ASSETS</b>					
		11856	37332	49188	36181
<b>NET ASSETS</b>					
		<b>11856</b>	<b>37332</b>	<b>49188</b>	<b>36181</b>
<b>The Funds of the Charity</b>					
General unrestricted funds	8			11856	2201
Restricted funds				37332	33980
<b>TOTAL FUNDS</b>				<b>49188</b>	<b>36181</b>

For the year ending 31st March 2020, 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 in accordance with section 476 of the Companies Act 2006

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

The financial statements were approved by the board and authorised for issue by the Board and signed on its behalf by

.....  
Clara Green  
Trustee

Date:.....

**SQUARE PEGS ARTS**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**1 Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical costs convention, in accordance with the Charities (FRS 102) '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) (effective 1st January 2015).

Square Pegs Arts meets definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s)

**Incoming resources**

All incoming resources are included on the Statement of Financial Activity when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources

**Taxation**

The Charity is exempt from tax on its charitable activities

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can be used for particular restricted purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose or project.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

**2 Income from donations and legacies**

	<b>Unrestricted fund 2021 £</b>	<b>Restricted fund 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Donations & Grants received	28631	73820	102451	67088
Memberships received	4187		4187	6664
	<u>32818</u>	<u>73820</u>	<u>106638</u>	<u>77095</u>

**3 Other trading activities**

	<b>Unrestricted fund 2021 £</b>	<b>Restricted fund 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Other activities for generating funds	620	0	620	211
	<u>620</u>	<u>0</u>	<u>620</u>	<u>211</u>

<b>4 Expenditure on Charitable Actives</b>	<b>Unrestricted fund 2021 £</b>	<b>Restricted fund 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Project Costs	1031	0	1031	9701
Project Subcontracted Staff Costs	2200	44855	47055	30154
Core Freelance Staff Costs	14300	19300	33600	33756
Support Costs	6252	6313	12565	4089
	<u>23783</u>	<u>70468</u>	<u>94251</u>	<u>77700</u>

<b>5 Analysis of support costs</b>	<b>Unrestricted fund 2021 £</b>	<b>Restricted fund 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Rent	156	0	156	571
Postage and stationery	163	0	163	333
IT & Software	275	0	275	12
Telecommunications	942	0	942	710
Equipment repairs and maintenance	948	0	948	740
General expenses	409	0	409	64
Accountancy fees	2542	0	2542	500
Consultancy	0	6000	6000	555
Legal fees	200	0	200	150
Insurance	396	0	396	
Staff training	221	313	534	454
	<u>6252</u>	<u>6313</u>	<u>12565</u>	<u>4089</u>

<b>6 Net income/(expenditure) for the year</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>

**This is stated after charging/(crediting)**

Accountancy fees	<u>2542</u>	<u>500</u>
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<b>7 Creditors</b>	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	3346	
Accruals and deferred income	1500	500
	<u>4846</u>	<u>500</u>

<b>8 Movement in funds</b>	<b>Balance at April 2020 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Balance at March 2021 £</b>
<b>Unrestricted Funds</b>				
General Fund	2201	33438	(23783)	11856
<b>Restricted Funds</b>				
	33980	73820	(70468)	37332
<b>Total</b>	<u>36181</u>	<u>107258</u>	<u>(94251)</u>	<u>49188</u>

<b>9 Unrestricted funds - Previous year</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	<b>Balance at April 2019 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Balance at March 2020 £</b>
<b>Unrestricted Funds</b>				
General Fund	23019	33954	(54772)	2201
<b>Restricted Funds</b>				
	16899	40009	(22928)	33980
<b>Total Fund 2019</b>	<u>39918</u>	<u>73963</u>	<u>(77700)</u>	<u>36181</u>

**Purpose of unrestricted funds**

Generating income for charitable objectives at the discretion of the Trustees.

**10 Taxation**

Square Pegs Arts is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities