

The UK Colour Pencil Society

England & Wales · Charity number 1178970

Details

Other names	THE UK COLOURED PENCIL SOCIETY, The UK Colour Pencil Society
Status	Registered
Legal form	CIO
Registered	2018-06-28
Register	View on the Charity Commission register

Contact

Address	23 St. Bridgets Close Brigham Cockermouth Cumbria CA13 0DJ
Phone	07791451361
Email	barbara.murray@ukcps.org.uk
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Activities

Objects: TO PROMOTE THE ART OF DRAWING FOR THE PUBLIC BENEFIT THROUGH THE USE OF COLOURED PENCILS BY PROVIDING AT LEAST ONE ANNUAL EXHIBITION TO SHOWCASE WORK WITH WORKSHOPS AND DEMONSTRATIONS TO HELP EDUCATE THE PUBLIC HOW TO USE COLOURED PENCILS AND BY PROVIDING SUCH OTHER SUPPORT TO EDUCATE THE PUBLIC AS THE TRUSTEES DEEM APPROPRIATE.

Activities: The UKCPS exists to support and encourage the skills of drawing through the use of coloured pencils as an art form. This is achieved through public exhibitions, workshops & demonstrations. The society offers grant aid support to amateur art clubs, societies, and educational establishments utilising the skills of coloured pencil artists as part of their programme of events or curriculum.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Ireland
- Isle Of Man
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£30,342	£28,780	-	-
2024-03-31	£32,358	£24,543	-	-
2023-03-31	£28,443	£23,754	-	-
2022-03-31	£59,291	£64,743	-	-
2021-03-31	£40,129	£21,439	-	-

Trustees

Name	Role	Appointed
BARBARA JANE MURRAY BSC	Chair	2018-07-10
DEREK RICHARD NELSON		2018-07-10
EMMA LIANNE KERRIDGE		2018-07-10
Ian Garnet Ford		2023-10-30
Peter Charles Relf		2023-10-30

The UK Colour Pencil Society

England & Wales - Charity number 1178970

Accounts

REGISTERED COMPANY NUMBER: CEO14455 (England and Wales)
REGISTERED CHARITY NUMBER: 1178970

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
The UK Colour Pencil Society

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Contents of the Financial Statements
for the Year Ended 31 March 2025

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The UK Colour Pencil Society

Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting for Charities' issued in March 2005.

The UK Colour Pencil Society was formed out of its predecessor organisation and was registered as a CIO on 28th June 2018.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CEO14455 (England and Wales)

Registered Charity number

1178970

Registered office

23 St Bridgets Close
Brigham
Cockermouth
Cumbria
CA13 0DJ

Trustees

A McMahon
B Murray
E Kerridge - Conium
D Nelson
P Relf
I Ford
M Lagor (resigned 8.4.25)

Company Secretary

Independent Examiner

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Approved by order of the board of trustees on 5 November 2025 and signed on its behalf by:

B Murray - Trustee

Independent examiner's report to the trustees of The UK Colour Pencil Society ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Cheryl Bostock

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

5 November 2025

The UK Colour Pencil Society

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		22,303	25,511
Other trading activities	2	7,967	6,847
Investment income	3	72	-
Total		<u>30,342</u>	<u>32,358</u>
EXPENDITURE ON			
Raising funds		28,780	24,543
NET INCOME		1,562	7,815
RECONCILIATION OF FUNDS			
Total funds brought forward		44,289	36,474
TOTAL FUNDS CARRIED FORWARD		<u>45,851</u>	<u>44,289</u>

The UK Colour Pencil Society

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		46,631	44,289
CREDITORS			
Amounts falling due within one year	6	(780)	-
NET CURRENT ASSETS		<u>45,851</u>	<u>44,289</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		45,851	44,289
NET ASSETS		<u>45,851</u>	<u>44,289</u>
FUNDS	7		
Unrestricted funds		<u>45,851</u>	<u>44,289</u>
TOTAL FUNDS		<u>45,851</u>	<u>44,289</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 November 2025 and were signed on its behalf by:

B Murray - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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 corporation 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 only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Exhibitions and fundraising	4,976	3,506
Gift aid and sundry income	2,991	3,341
	<u>7,967</u>	<u>6,847</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	72	-
	<u>72</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

Occasional travel and accommodation expenses have been paid to some trustees and have been included in the Statement of Financial Activities.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	25,511
Other trading activities	6,847
Total	<u>32,358</u>
EXPENDITURE ON	
Raising funds	24,543
	<u>24,543</u>
NET INCOME	7,815
RECONCILIATION OF FUNDS	
Total funds brought forward	36,474
	<u>36,474</u>
TOTAL FUNDS CARRIED FORWARD	<u>44,289</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Accrued expenses	780	-
	<u>780</u>	<u>-</u>

7. MOVEMENT IN FUNDS

	At 1.4.24	Net	At
	£	movement	31.3.25
		in funds	£
		£	
Unrestricted funds			
General fund	44,289	1,562	45,851
	<u>44,289</u>	<u>1,562</u>	<u>45,851</u>
TOTAL FUNDS	<u>44,289</u>	<u>1,562</u>	<u>45,851</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	30,342	(28,780)	1,562
	<u>30,342</u>	<u>(28,780)</u>	<u>1,562</u>
TOTAL FUNDS	<u>30,342</u>	<u>(28,780)</u>	<u>1,562</u>

Comparatives for movement in funds

	At 1.4.23	Net	At
	£	movement	31.3.24
		in funds	£
		£	
Unrestricted funds			
General fund	36,474	7,815	44,289
	<u>36,474</u>	<u>7,815</u>	<u>44,289</u>
TOTAL FUNDS	<u>36,474</u>	<u>7,815</u>	<u>44,289</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	32,358	(24,543)	7,815
	<u>32,358</u>	<u>(24,543)</u>	<u>7,815</u>
TOTAL FUNDS	<u>32,358</u>	<u>(24,543)</u>	<u>7,815</u>

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	36,474	9,377	45,851
TOTAL FUNDS	<u>36,474</u>	<u>9,377</u>	<u>45,851</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,700	(53,323)	9,377
TOTAL FUNDS	<u>62,700</u>	<u>(53,323)</u>	<u>9,377</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership fees	22,303	25,511
Other trading activities		
Exhibitions and fundraising	4,976	3,506
Gift aid and sundry income	2,991	3,341
	<u>7,967</u>	<u>6,847</u>
Investment income		
Deposit account interest	<u>72</u>	-
Total incoming resources	<u>30,342</u>	<u>32,358</u>
EXPENDITURE		
Other trading activities		
Exhibition costs	6,042	4,803
Support costs		
Management		
Insurance	306	306
Trustee expenses	438	-
Print, stationery and admin	2,917	4,297
Newsletters	15,657	10,878
Sundries	289	564
	<u>19,607</u>	<u>16,045</u>
Finance		
Accountancy	780	1,560
Bank charges	911	983
	<u>1,691</u>	<u>2,543</u>
Other		
Storage & workshop	<u>1,440</u>	<u>1,152</u>
Total resources expended	<u>28,780</u>	<u>24,543</u>
Net income	<u><u>1,562</u></u>	<u><u>7,815</u></u>

The UK Colour Pencil Society

England & Wales - Charity number 1178970

Accounts

REGISTERED COMPANY NUMBER: CEO14455 (England and Wales)
REGISTERED CHARITY NUMBER: 1178970

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Unaudited Financial Statements for the Year Ended 31 March 2024
for
The UK Colour Pencil Society

Cheryl Bostock & Company Accountants Limited
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The UK Colour Pencil Society

Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting for Charities' issued in March 2005.

The UK Colour Pencil Society was formed out of its predecessor organisation and was registered as a CIO on 28th June 2018.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CEO14455 (England and Wales)

Registered Charity number

1178970

Registered office

23 St Bridgets Close
Brigham
Cockermouth
Cumbria
CA13 0DJ

Trustees

A McMahon
Miss B Murray
Mrs J Selcuk (resigned 31.3.24)
Miss E Kerridge
D Nelson
P Relf (appointed 31.3.24)
I Ford (appointed 31.3.24)
M Lagor (appointed 31.3.24)

Company Secretary

Independent Examiner

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Approved by order of the board of trustees on 29 January 2025 and signed on its behalf by:

Miss B Murray - Trustee

Independent examiner's report to the trustees of The UK Colour Pencil Society ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Cheryl Bostock

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Date:

The UK Colour Pencil Society

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		25,511	21,349
Other trading activities	2	6,847	7,094
Total		<u>32,358</u>	<u>28,443</u>
EXPENDITURE ON			
Raising funds		24,543	23,754
NET INCOME		7,815	4,689
RECONCILIATION OF FUNDS			
Total funds brought forward		36,474	31,785
TOTAL FUNDS CARRIED FORWARD		<u><u>44,289</u></u>	<u><u>36,474</u></u>

The notes form part of these financial statements

The UK Colour Pencil Society

Balance Sheet
31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		44,289	36,474
NET CURRENT ASSETS		<u>44,289</u>	<u>36,474</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		44,289	36,474
NET ASSETS		<u>44,289</u>	<u>36,474</u>
FUNDS	5		
Unrestricted funds		<u>44,289</u>	<u>36,474</u>
TOTAL FUNDS		<u>44,289</u>	<u>36,474</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2025 and were signed on its behalf by:

A McMahon - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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 corporation 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 only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Exhibitions and fundraising	3,506	3,831
Sponsorship	-	2,100
Gift aid and sundry income	3,341	1,163
	<u>6,847</u>	<u>7,094</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

Occasional travel and accommodation expenses have been paid to some trustees and have been included in the Statement of Financial Activities.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	21,349
Other trading activities	7,094
Total	<u>28,443</u>
EXPENDITURE ON	
Raising funds	23,754
NET INCOME	4,689
RECONCILIATION OF FUNDS	
Total funds brought forward	31,785
TOTAL FUNDS CARRIED FORWARD	<u><u>36,474</u></u>

5. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	36,474	7,815	44,289
TOTAL FUNDS	<u><u>36,474</u></u>	<u><u>7,815</u></u>	<u><u>44,289</u></u>

5. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,358	(24,543)	7,815
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>32,358</u>	<u>(24,543)</u>	<u>7,815</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	31,785	4,689	36,474
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>31,785</u>	<u>4,689</u>	<u>36,474</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,443	(23,754)	4,689
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>28,443</u>	<u>(23,754)</u>	<u>4,689</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	31,785	12,504	44,289
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>31,785</u>	<u>12,504</u>	<u>44,289</u>

5. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,801	(48,297)	12,504
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>60,801</u>	<u>(48,297)</u>	<u>12,504</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership fees	25,511	21,349
Other trading activities		
Exhibitions and fundraising	3,506	3,831
Sponsorship	-	2,100
Gift aid and sundry income	3,341	1,163
	<hr/>	<hr/>
	6,847	7,094
	<hr/>	<hr/>
Total incoming resources	32,358	28,443
EXPENDITURE		
Other trading activities		
Exhibition costs	4,803	4,647
Support costs		
Management		
Insurance	306	306
Print, stationery and admin	4,297	2,999
Newsletters	10,878	11,284
Sundries	564	774
	<hr/>	<hr/>
	16,045	15,363
Finance		
Accountancy	1,560	780
Bank charges	983	1,812
	<hr/>	<hr/>
	2,543	2,592
Other		
Storage & workshop	1,152	1,152
	<hr/>	<hr/>
Total resources expended	24,543	23,754
	<hr/>	<hr/>
Net income	7,815	4,689
	<hr/> <hr/>	<hr/> <hr/>

The UK Colour Pencil Society

England & Wales - Charity number 1178970

Accounts

REGISTERED COMPANY NUMBER: CEO14455 (England and Wales)
REGISTERED CHARITY NUMBER: 1178970

Report of the Trustees and
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Merseyside

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for the Year Ended 31 March 2023

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The UK Coloured Pencil Society

Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting for Charities' issued in March 2005.

The UK Coloured Pencil Society was formed out of its predecessor organisation and was registered as a CIO on 28th June 2018.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CEO14455 (England and Wales)

Registered Charity number

1178970

Registered office

23 St Bridgets Close
Brigham
Cockermouth
Cumbria
CA13 0DJ

Trustees

A McMahon
Miss B Murray
Mrs J Selcuk
Miss E Kerridge
D Nelson

Company Secretary

Independent Examiner

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Approved by order of the board of trustees on 10 September 2023 and signed on its behalf by:

A McMahon - Trustee

Independent examiner's report to the trustees of The UK Coloured Pencil Society ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Cheryl Bostock

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

10 September 2023

The UK Coloured Pencil Society

Statement of Financial Activities
for the Year Ended 31 March 2023

		31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		21,349	26,131
Other trading activities	2	7,094	33,160
Total		<u>28,443</u>	<u>59,291</u>
EXPENDITURE ON			
Raising funds		23,754	64,743
NET INCOME/(EXPENDITURE)		4,689	(5,452)
RECONCILIATION OF FUNDS			
Total funds brought forward		31,785	37,237
TOTAL FUNDS CARRIED FORWARD		<u><u>36,474</u></u>	<u><u>31,785</u></u>

The notes form part of these financial statements

The UK Coloured Pencil Society

Balance Sheet
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
CURRENT ASSETS			
Prepayments and accrued income		-	700
Cash at bank and in hand		36,474	31,085
		<u>36,474</u>	<u>31,785</u>
NET CURRENT ASSETS		<u>36,474</u>	<u>31,785</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		36,474	31,785
NET ASSETS		<u>36,474</u>	<u>31,785</u>
FUNDS	5		
Unrestricted funds		36,474	31,785
TOTAL FUNDS		<u>36,474</u>	<u>31,785</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10 September 2023 and were signed on its behalf by:

D Nelson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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 corporation 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 only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Exhibitions and fundraising	3,831	16,245
Sponsorship	2,100	13,500
Gift aid and sundry income	1,163	3,415
	<u>7,094</u>	<u>33,160</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

Occasional travel and accommodation expenses have been paid to some trustees and have been included in the Statement of Financial Activities.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	26,131
Other trading activities	33,160
Total	<u>59,291</u>
EXPENDITURE ON	
Raising funds	64,743
NET INCOME/(EXPENDITURE)	(5,452)
RECONCILIATION OF FUNDS	
Total funds brought forward	37,237
TOTAL FUNDS CARRIED FORWARD	<u><u>31,785</u></u>

5. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	31,785	4,689	36,474
TOTAL FUNDS	<u><u>31,785</u></u>	<u><u>4,689</u></u>	<u><u>36,474</u></u>

5. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,443	(23,754)	4,689
TOTAL FUNDS	<u>28,443</u>	<u>(23,754)</u>	<u>4,689</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	37,237	(5,452)	31,785
TOTAL FUNDS	<u>37,237</u>	<u>(5,452)</u>	<u>31,785</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,291	(64,743)	(5,452)
TOTAL FUNDS	<u>59,291</u>	<u>(64,743)</u>	<u>(5,452)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	37,237	(763)	36,474
TOTAL FUNDS	<u>37,237</u>	<u>(763)</u>	<u>36,474</u>

5. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,734	(88,497)	(763)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>87,734</u>	<u>(88,497)</u>	<u>(763)</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership fees	21,349	26,131
Other trading activities		
Exhibitions and fundraising	3,831	16,245
Sponsorship	2,100	13,500
Gift aid and sundry income	1,163	3,415
	<hr/>	<hr/>
	7,094	33,160
	<hr/>	<hr/>
Total incoming resources	28,443	59,291
EXPENDITURE		
Other trading activities		
Exhibition costs	4,647	44,624
Support costs		
Management		
Insurance	306	306
Print, stationery and admin	2,999	5,366
Newsletters	11,284	10,117
Sundries	774	1,129
	<hr/>	<hr/>
	15,363	16,918
Finance		
Accountancy	780	636
Bank charges	1,812	1,413
	<hr/>	<hr/>
	2,592	2,049
Other		
Storage & workshop	1,152	1,152
	<hr/>	<hr/>
Total resources expended	23,754	64,743
	<hr/>	<hr/>
Net income/(expenditure)	4,689	(5,452)
	<hr/> <hr/>	<hr/> <hr/>

The UK Colour Pencil Society

England & Wales - Charity number 1178970

Accounts

REGISTERED COMPANY NUMBER: CEO14455 (England and Wales)
REGISTERED CHARITY NUMBER: 1178970

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
The UK Coloured Pencil Society

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

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for the Year Ended 31 March 2022

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The UK Coloured Pencil Society

Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting for Charities' issued in March 2005.

The UK Coloured Pencil Society was formed out of its predecessor organisation and was registered as a CIO on 28th June 2018.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CEO14455 (England and Wales)

Registered Charity number

1178970

Registered office

23 St Bridgets Close
Brigham
Cockermouth
Cumbria
CA13 0DJ

Trustees

A McMahon
Miss B Murray
Mrs J Selcuk
Miss E Kerridge
D Nelson

Company Secretary

Independent Examiner

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Approved by order of the board of trustees on 10 October 2022 and signed on its behalf by:

A McMahon - Trustee

Independent examiner's report to the trustees of The UK Coloured Pencil Society ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Cheryl Bostock
Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Date:

The UK Coloured Pencil Society

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		26,131	32,996
Other trading activities	2	33,160	7,133
Total		<u>59,291</u>	<u>40,129</u>
EXPENDITURE ON			
Raising funds		64,743	4,037
Other		-	17,402
Total		<u>64,743</u>	<u>21,439</u>
NET INCOME/(EXPENDITURE)		(5,452)	18,690
RECONCILIATION OF FUNDS			
Total funds brought forward		37,237	18,547
TOTAL FUNDS CARRIED FORWARD		<u><u>31,785</u></u>	<u><u>37,237</u></u>

The UK Coloured Pencil Society

Balance Sheet
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
CURRENT ASSETS			
Prepayments and accrued income		700	-
Cash at bank and in hand		31,085	37,237
		<u>31,785</u>	<u>37,237</u>
NET CURRENT ASSETS		<u>31,785</u>	<u>37,237</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		31,785	37,237
NET ASSETS		<u>31,785</u>	<u>37,237</u>
FUNDS	5		
Unrestricted funds		<u>31,785</u>	<u>37,237</u>
TOTAL FUNDS		<u>31,785</u>	<u>37,237</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10 October 2022 and were signed on its behalf by:

A McMahon - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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 corporation 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 only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Exhibitions and fundraising	16,245	5,319
Sponsorship	13,500	-
Gift aid and sundry income	3,415	1,814
	<u>33,160</u>	<u>7,133</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

Occasional travel and accommodation expenses have been paid to some trustees and have been included in the Statement of Financial Activities.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	32,996
Other trading activities	7,133
Total	<u>40,129</u>
EXPENDITURE ON	
Raising funds	4,037
Other	17,402
Total	<u>21,439</u>
NET INCOME	18,690
RECONCILIATION OF FUNDS	
Total funds brought forward	18,547
TOTAL FUNDS CARRIED FORWARD	<u><u>37,237</u></u>

5. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	37,237	(5,452)	31,785
TOTAL FUNDS	<u><u>37,237</u></u>	<u><u>(5,452)</u></u>	<u><u>31,785</u></u>

5. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,291	(64,743)	(5,452)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>59,291</u>	<u>(64,743)</u>	<u>(5,452)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	18,547	18,690	37,237
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>18,547</u>	<u>18,690</u>	<u>37,237</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,129	(21,439)	18,690
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>40,129</u>	<u>(21,439)</u>	<u>18,690</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	18,547	13,238	31,785
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>18,547</u>	<u>13,238</u>	<u>31,785</u>

5. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,420	(86,182)	13,238
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>99,420</u>	<u>(86,182)</u>	<u>13,238</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership fees	26,131	32,996
Other trading activities		
Exhibitions and fundraising	16,245	5,319
Sponsorship	13,500	-
Gift aid and sundry income	3,415	1,814
	<hr/>	<hr/>
	33,160	7,133
	<hr/>	<hr/>
Total incoming resources	59,291	40,129
EXPENDITURE		
Other trading activities		
Exhibition costs	44,624	4,037
Support costs		
Management		
Insurance	306	306
Print, stationery and admin	5,366	2,974
Newsletters	10,117	9,908
Sundries	1,129	782
	<hr/>	<hr/>
	16,918	13,970
Finance		
Accountancy	636	624
Bank charges	1,413	1,368
	<hr/>	<hr/>
	2,049	1,992
Other		
Storage & workshop	1,152	1,440
	<hr/>	<hr/>
Total resources expended	64,743	21,439
	<hr/>	<hr/>
Net (expenditure)/income	<u>(5,452)</u>	<u>18,690</u>

The UK Colour Pencil Society

England & Wales - Charity number 1178970

Accounts

REGISTERED COMPANY NUMBER: CEO14455 (England and Wales)
REGISTERED CHARITY NUMBER: 1178970

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
The UK Coloured Pencil Society

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
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The UK Coloured Pencil Society

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for the Year Ended 31 March 2021

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The UK Coloured Pencil Society

Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting for Charities' issued in March 2005.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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CEO14455 (England and Wales)

Registered Charity number

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Registered office

23 St Bridgets Close
Brigham
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Trustees

A McMahon
Miss B Murray
Mrs J Selcuk
Miss E Kerridge
D Nelson

Company Secretary

Independent Examiner

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Approved by order of the board of trustees on 27 September 2021 and signed on its behalf by:

A McMahon - Trustee

Independent examiner's report to the trustees of The UK Coloured Pencil Society ('the Company')

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

Responsibilities and basis of report

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Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Cheryl Bostock
Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Date:

The UK Coloured Pencil Society

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		32,996	22,419
Other trading activities	2	7,133	7,929
Total		<u>40,129</u>	<u>30,348</u>
EXPENDITURE ON			
Raising funds		4,037	6,796
Other		17,402	19,864
Total		<u>21,439</u>	<u>26,660</u>
NET INCOME		<u>18,690</u>	<u>3,688</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		18,547	14,859
TOTAL FUNDS CARRIED FORWARD		<u><u>37,237</u></u>	<u><u>18,547</u></u>

The notes form part of these financial statements

The UK Coloured Pencil Society

Balance Sheet
31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		37,237	18,547
		<hr/>	<hr/>
NET CURRENT ASSETS		37,237	18,547
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		37,237	18,547
		<hr/>	<hr/>
NET ASSETS		37,237	18,547
		<hr/>	<hr/>
FUNDS	5		
Unrestricted funds		37,237	18,547
		<hr/>	<hr/>
TOTAL FUNDS		37,237	18,547
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2021 and were signed on its behalf by:

A McMahon - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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 corporation 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 only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Exhibitions and fundraising	5,319	6,749
Miscellaneous sales	1,814	1,180
	<u>7,133</u>	<u>7,929</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

Occasional travel and accommodation expenses have been paid to some trustees and have been included in the Statement of Financial Activities.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	22,419
Other trading activities	7,929
Total	<u>30,348</u>
EXPENDITURE ON	
Raising funds	6,796
Other	19,864
Total	<u>26,660</u>
NET INCOME	<u>3,688</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	14,859
TOTAL FUNDS CARRIED FORWARD	<u><u>18,547</u></u>

5. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	18,547	18,690	37,237
TOTAL FUNDS	<u><u>18,547</u></u>	<u><u>18,690</u></u>	<u><u>37,237</u></u>

5. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,129	(21,439)	18,690
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>40,129</u>	<u>(21,439)</u>	<u>18,690</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	14,859	3,688	18,547
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>14,859</u>	<u>3,688</u>	<u>18,547</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,348	(26,660)	3,688
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>30,348</u>	<u>(26,660)</u>	<u>3,688</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	14,859	22,378	37,237
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>14,859</u>	<u>22,378</u>	<u>37,237</u>

5. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,477	(48,099)	22,378
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>70,477</u>	<u>(48,099)</u>	<u>22,378</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership fees	32,996	22,419
Other trading activities		
Exhibitions and fundraising	5,319	6,749
Miscellaneous sales	1,814	1,180
	<hr/>	<hr/>
	7,133	7,929
	<hr/>	<hr/>
Total incoming resources	40,129	30,348
EXPENDITURE		
Other trading activities		
Exhibition costs	4,037	6,796
Support costs		
Management		
Insurance	306	290
Print, stationery and admin	2,974	4,251
Newsletters	9,908	9,651
Sundries	782	600
	<hr/>	<hr/>
	13,970	14,792
Finance		
Accountancy	624	600
Bank charges	1,368	979
	<hr/>	<hr/>
	1,992	1,579
Other		
Storage & workshop	1,440	3,493
	<hr/>	<hr/>
Total resources expended	21,439	26,660
	<hr/>	<hr/>
Net income	18,690	3,688
	<hr/> <hr/>	<hr/> <hr/>