# SUPERSTAR ARTS CIO

England & Wales · Charity number 1180658

## Details

| | |
|---|---|
| **Other names** | SUPERSTAR ARTS C.I.C |
| **Status** | Registered |
| **Legal form** | CIO |
| **Registered** | 2018-11-13 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | West Worthing Baptist Church<br>45 South Street<br>Tarring<br>Worthing<br>West Sussex<br>BN14 7LU |
| **Phone** | 07771798484 |
| **Email** | info@superstararts.com |
| **Website** | www.superstararts.com |

## Activities

**Objects:** TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE WITH LEARNING DISABILITIES FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF ANY SUCH PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY, PARTICULARLY BUT NOT EXCLUSIVELY BY THE PROVISION OF:(1) EDUCATION IN THE ARTS; AND(2) RECREATIONAL FACILITIES AND OPPORTUNITIES.

**Activities:** We help maintain a positive routine for people with learning disabilities & provide much needed respite for parents, families & carers. We create a strong community of learning disabled people & help to increase social awareness of LD by engaging in collaborative community art projects.

## Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** People With Disabilities

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## Geography

- West Sussex

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2024-12-31 | £345,416 | £346,058 | - | - |
| 2023-12-31 | £295,695 | £341,881 | - | - |
| 2022-12-31 | £319,324 | £312,196 | - | - |
| 2021-12-31 | £358,920 | £349,634 | - | - |
| 2020-07-31 | £216,316 | £199,594 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **CAROL ROSE NOBLE** | Chair | 2018-11-13 |
| Anthony David Richard Dickinson | | 2023-05-17 |
| Katherine Burke | | 2025-04-08 |
| Matthew Joseph Taylor | | 2023-05-17 |
| Samuel John Forrest | | 2025-09-03 |

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**SUPERSTAR ARTS CIO**

England & Wales - Charity number 1180658

# Accounts

Charity registration number: 1180658

# Superstar Arts CIO

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Hodson & Co
Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

## Superstar Arts CIO

## Reference and Administrative Details

| | |
|---|---|
| **Trustees** | C R Noble<br>T J Hart<br>A D R Dickinson<br>M J Taylor<br>K Burke |
| **Principal Office** | 61 Kingsland Road<br>Worthing<br>West Sussex<br>BN14 9ED |
| **Charity Registration Number** | 1180658 |
| **Independent Examiner** | Hodson & Co<br>Wiston House<br>1 Wiston Avenue<br>Worthing<br>West Sussex<br>BN14 7QL |

# Superstar Arts CIO

## Trustees' Report

The trustees of Superstar Arts CIO present their annual report for the year ended 31 December 2024. Superstar Arts CIO is dedicated to supporting adults with learning disabilities to engage in a wide range of art and worked based learning projects, fostering creativity, confidence, and community inclusion. This year has been marked by significant achievements, new partnerships, and the continued growth of our services and impact.

### Structure, governance and management

*Nature of governing document*

Superstar Arts is a Charitable Incorporated Organisation (CIO) and was converted from a Community Interest Company (CIC) in 2018. Our charity number is 1180658.

*Recruitment and appointment of trustees*

The board has the power to appoint additional trustees as it considers fit to do so.
None of the trustees has any beneficial interest in the charity.

*Induction and training of trustees*

Potential trustees are selected on the basis of their personal qualities, commitment and familiarity with the issues involved. New trustees are made familiar with the charity vision, operation and goals by dialogue with existing personnel and provision literature pertaining to charity activity.

All trustees are already familiar with the practical work of the charity. New trustees are encouraged to attend all management committee meetings. Short training sessions (if required) to familiarise new trustees with the charity and the context within which it operates are provided internally.

Superstar Arts welcomed Lucy Keeffe as a new trustee in April 2024, Lucy resigned in January 2025 due to family and other commitments.

*Governance and Partnerships*

Superstar Arts CIO continues to benefit from strong governance and collaborative partnerships. Our involvement in the Worthing Adur Connects partnership has enabled us to secure a new three-year contract with West Sussex County Council (WSCC) Lifelong Services, ensuring the sustainability and growth of our services. The expertise of our partners, particularly in legal and contract matters, has been invaluable.

*Organisational structure*

The charity trustees are responsible for the general control and management of the charity, however to ensure smooth running of day to day services, delegate to CEO Joanne Sullivan and Service Manager Lloyd Davies who have the required knowledge and skills to make operational decisions.

All major structural changes are presented to the trustees for approval. As Superstar Arts has a contract with West Sussex County Council (WSCC) as an approved Day Service provider, the managers use their expert knowledge to support learning disabled adults, liaising with social workers, parents and carers.

# Superstar Arts CIO

## Trustees' Report

***Responsibilities of the Managers***

• Timetabling activities and providing appropriate content that fulfils person centred creative and work-based activities, including reviews and planning.
• Financial planning and day to day management.
• Planning and organising projects that create opportunities for service users to engage positively with the community.
• Managing staff and volunteers, ensuring they are conforming to approved work practices and are aware of the vulnerable nature of service users.
• Managing any safeguarding, health & safety or other concerns that may arise
• Reporting to trustees quarterly as well as working with them on issues relating to their specific specialism. • Reviews with social workers/parents/carers.
• Overseeing day to day operation of day service
• Recruiting service users via social services to ensure maximum possible fee income
• Undertaking staff supervisions and appraisals including pastoral support
• Recruiting/interviewing potential staff
• Recruiting and supervising volunteers
• Writing grant applications & organising fundraising activities
• Liaising with WSCC Commissioning/Purchasing/Community Teams/social workers/placement teams
• Ensuring compliance with the terms of contracts.
• Attending WSCC Market Engagement Events regarding recommissioning services
• Managing service requirements
• Meeting with Worthing Adur Connects (WAC) partners Ferring Country Centre, Guildcare and Worthing Mencap.
• Maintaining and monitoring of payroll and staff contracts.
• Engaging in community collaborations

**Trustees and officers**

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

| | |
|---|---|
| Trustees: | C R Noble |
| | T J Hart |
| | A D R Dickinson |
| | M J Taylor |
| | L Keeffe (appointed 25 April 2024 and resigned 19 January 2025) |
| | K Burke (appointed 8 April 2025) |

# Superstar Arts CIO

## Trustees' Report

### Objectives and activities

*Objects and aims*

To promote social inclusion for the public benefit by preventing people with learning disabilities from becoming socially excluded, Relieving the needs of any such people who are socially excluded and assisting them to integrate into society, particularly but not exclusively by the provision of:
(1) education in the arts,
(2) recreational facilities and opportunities ; and
(3) work based learning and activities.

*Objectives, strategies and activities*

In this financial year Superstar Arts has adapted well with ongoing changes & continued to provide important creative and work based learning opportunities for adults with learning disabilities.

It is our mission to:

Deliver innovative, expressive & artistic experiences, as well as work-based learning and social opportunities for adults with learning disabilities.
Utilise volunteers who are an important resource in delivering projects and activities.
Volunteers give their time freely but are eligible for remuneration of costs incurred for travel/food etc.
The staffing ratio we are funded for does not always allow for the support needed for service users to engage fully in sessions. Volunteers play an important role in providing additional support for sessions & social events.
Use commercial activities, grant applications and fundraising opportunities to work towards financial security. This includes income generated from our online shop, coffee bar, charity shop and garden.
Adapt and review our offer in the light of changes in adult day services, specifically to expand the 'work based learning' emphasis of service user's experience. This will be achieved mainly by providing training and practical work experience in; designing and printing Superstar products in our designated Print Studio, our coffee shop, charity shop, gardening project and in the operation of our online shop.
Enable adults with learning disabilities to explore social and emotional issues in a positive, creative way.
Provide creative opportunities for adults with learning disabilities to develop their own ideas and responses to different ideas and situations
Promote the health, well-being and encourage service users to be as independent as possible, whilst staying safe.
Help people develop friendships, improve social skills and grow positive, productive relationships that will provide support particularly through challenging times.
Create links with local groups and organisations to promote positive images of people with learning disabilities.

# Superstar Arts CIO

## Trustees' Report

**Achievements and performance**
Monthly Review of Activities and Achievements

January 2024
• We held the first meeting with tender writing partners Ferring Country Centre, Guildcare, and Worthing Mencap to begin the application process for the West Sussex County Council (WSCC) Lot 1 contract as part of the Worthing Adur Connects (WAC) partnership.

February 2024
• Key staff members completed First Aid training, enhancing safety for all service users.
• Delivered a presentation to the Women's Institute, raising awareness of our work.
• Successfully submitted the WSCC Lot 1 tender as part of WAC on 29th February.

March 2024
• Hosted our "Flora and Fauna" themed exhibition at Colonnade House (11–17 March), showcasing the talents of our service users.
• Featured on the BBC's "Big Gay Wedding" TV programme celebrating Adam and Daniel's wedding. Launched new collaborative designs ("I Am What I Am" and "Love Is Love") as part of this event promoted by Adam & Daniel on their social media pages.

April 2024
• Held a Trustee Meeting on 11th April.
• Welcomed Wendy Barratt, Sky Arts' Portrait Artist of the Year, for an inspiring visit.

May 2024
• Trustees met to discuss the repurposing of the charity shop into the SSA Shop and to give notice on the studio premises.
• Commenced the redundancy process for Abigail Corcoran, our shop manager, as part of the shop's transition.
• Organised a 'Superstar Singers' choir concert and a fundraising meal at Fernandos.
• Staff Kiran and Ellie attended health and wellbeing training.
• Submitted an application to the Postcode Lottery for two new sheds for the garden in rear of the print studio property.
• Held meetings with WAC partners and WSCC commissioners to prepare for the mobilisation of the new contract.

June 2024
• Closed the shop for refurbishment; manager Abigail's employment ended at the end of June 2024.
• Continued meetings with WAC partners and WSCC commissioners in preparation for the new contract starting 1st July.
• Won "Charity of the Year" at the Worthing Community Awards.
• Hosted the SSA Summer Party and a Pride Party, both successful community fundraising events.

## Superstar Arts CIO

## Trustees' Report

July 2024
• Ferring Country Centre placed a significantly large order for our products, to sell in their on site shop, to reflect the growing demand for our merchandise.
• Began stocking pots and cards at a local florist and initiated discussions with a gallery owner in Ferring.
• 'Duke Street Dental Centre' in Brighton contacted us as they were interested in displaying and selling our art. Out work is now displayed with QR codes so clients can order them online.

August 2024
• Engaged HR company 'Aspiring HR' to update all staff contracts, policies, procedures, and job descriptions. This work will continued until the end of October, after which Aspiring HR will provide ongoing support as needed.

September 2024
• Successfully completed the first quarter under the new WSCC contract as part of the Worthing Adur Connects Partnership.
• Resolved initial disagreements with WSCC regarding the new contract, with invaluable support from Guildcare and Ferring's legal teams.
• Entered into a Co-operation Agreement with WAC partners.
• Began submitting quarterly reports to WSCC, including KPIs and Person Centred Plans.
• The new shop is performing well, meeting predicted targets and providing a welcoming workspace.
• The Out of Hours service has been well received, with increased attendance for after-project sessions and Saturday morning workshops.
• 'Danceathon' fundraiser raised approximately £1,300.

October 2024
• The transition to the new Shop and Studio has been a resounding success, with monthly income tripling projections.
• Diversified product offerings and established a regular customer base; up to six different service users utilise the space daily. (3 in the morning and 3 in the afternoon)
• Out of Hours service and Saturday workshops continue to be fully booked.
• Completed our first printing commission for Worthing Mencap (100 tea towels).
• Participated in the Highdown Gardens Gallery exhibition, raising £360 and securing an invitation for Spring 2025.
• Robert Smith's social media support led to a surge of £1,000 in online orders.
• Commissioned to design the front cover for December's Inside Magazine. A local Worthing magazine.

November 2024
• The Winter Market and Choir Starters concert (with service user participation) raised £1,400.
• Commissioned by VPI Energy Company to design and print Christmas cards for their power stations, generating £1,000 in income.
• Launched a new range of Christmas cards and "Mish Mash" design t shirts, which proved very popular.

December 2024
• Commissioned to create The Corner House Christmas window display.
• The "Carols round the Piano" event at The Cornerhouse on 23rd December raised £880.
• Our Christmas concert, party, and raffles raised approximately £500.
• Successfully completed a three-month project with Aspiring HR, resulting in updated staff contracts, job descriptions, and policies.

# Superstar Arts CIO

## Trustees' Report

### Financial review

*Policy on reserves*

The Charity Commission advises that it is good practice to hold six months reserves. We have chosen to aim for this as a long term goal, in order to provide a 6 month grace period if we should need to wind down the charity. We have increased our goal from 4 months to 6 months in order to reflect our growth as a day service and increased financial responsibilities (more staff, more service users, charity shop and coffee bar).

Superstar Arts running costs are approximately £28,000 per month, therefore our reserves target is £168,000. At 31 December 2024 the free reserves were £63,439 which represents 2 months running costs. The charity aims to increase the level of free reserves over the next 12 months.

*Investment policy and objectives*

The objects of the company authorises it to invest and deal with moneys not immediately required for its purposes in and upon such investments securities and property as may be thought fit.

### Plans for future periods

*Activities planned to achieve aims*

2024 has been a year of transformation, growth, and celebration for Superstar Arts CIO. We are grateful to our staff, volunteers, partners, and supporters for their dedication and enthusiasm. With new contracts, expanded services, and a vibrant community, we look forward to building on this year's successes in 2025.

### Going concern

There are no material uncertainties about the charity's ability to continue.

The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

**Acknowledgements**

The Trustees would like to thank everyone who has contributed to our achievements this year, including our staff, volunteers, service users, partners, and supporters. Your commitment enables us to continue empowering adults with learning disabilities through the arts.

The annual report was approved by the trustees of the charity on 12/9/25 and signed on its behalf by:

C R Noble
Trustee

A D R Dickinson
Trustee

M J Taylor
Trustee

## Superstar Arts CIO

## Independent Examiner's Report to the trustees of Superstar Arts CIO

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

**Responsibilities and basis of report**

As the charity trustees of Superstar Arts 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 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.

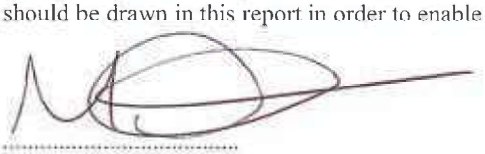
**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 Superstar Arts CIO as required by section 130 of the Act Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



.....

Matthew Hodson FCA
Independent Examiner

Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

Date: 10/09/25

## Superstar Arts CIO

## Statement of Financial Activities for the Year Ended 31 December 2024

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2024 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | 3 | 31,386 | - | 31,386 |
| Charitable activities | 4 | 267,424 | - | 267,424 |
| Other trading activities | 5 | 46,606 | - | 46,606 |
| Total income | | 345,416 | - | 345,416 |
| **Expenditure on:** | | | | |
| Raising funds | 6 | (633) | - | (633) |
| Charitable activities | 7 | (331,325) | (7,404) | (338,729) |
| Other expenditure | 8 | (6,696) | - | (6,696) |
| Total expenditure | | (338,654) | (7,404) | (346,058) |
| Net income/(expenditure) | | 6,762 | (7,404) | (642) |
| Transfers between funds | | 868 | (868) | - |
| Net movement in funds | | 7,630 | (8,272) | (642) |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 55,809 | 8,272 | 64,081 |
| Total funds carried forward | 18 | 63,439 | - | 63,439 |

The notes on pages 12 to 25 form an integral part of these financial statements.

## Superstar Arts CIO

## Statement of Financial Activities for the Year Ended 31 December 2024

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2023 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | 3 | 22,813 | 14,363 | 37,176 |
| Charitable activities | 4 | 200,556 | - | 200,556 |
| Other trading activities | 5 | 57,963 | - | 57,963 |
| Total income | | 281,332 | 14,363 | 295,695 |
| **Expenditure on:** | | | | |
| Raising funds | 6 | (961) | - | (961) |
| Charitable activities | 7 | (327,719) | (6,759) | (334,478) |
| Other expenditure | 8 | (6,442) | - | (6,442) |
| Total expenditure | | (335,122) | (6,759) | (341,881) |
| Net (expenditure)/income | | (53,790) | 7,604 | (46,186) |
| Transfers between funds | | 14,033 | (14,033) | - |
| Net movement in funds | | (39,757) | (6,429) | (46,186) |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 95,566 | 14,701 | 110,267 |
| Total funds carried forward | 18 | 55,809 | 8,272 | 64,081 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 18.

## Superstar Arts CIO

### (Registration number: 1180658 )
### Balance Sheet as at 31 December 2024

| | Note | 2024 £ | 2023 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 13 | 17,204 | 22,012 |
| **Current assets** | | | |
| Stocks | 14 | 1,000 | 1,000 |
| Debtors | 15 | 205 | 292 |
| Cash at bank and in hand | 16 | 62,655 | 86,745 |
| | | 63,860 | 88,037 |
| **Creditors: Amounts falling due within one year** | 17 | (17,625) | (45,968) |
| **Net current assets** | | 46,235 | 42,069 |
| **Net assets** | | 63,439 | 64,081 |
| **Funds of the charity:** | | | |
| **Restricted income funds** | | | |
| Restricted funds | 18 | - | 8,273 |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 63,439 | 55,808 |
| **Total funds** | 18 | 63,439 | 64,081 |

The financial statements on pages 9 to 25 were approved by the trustees, and authorised for issue on 10/09/25 and signed on their behalf by:

C R Noble
Trustee

A D R Dickinson
Trustee

M J Taylor
Trustee

# Superstar Arts CIO

## Notes to the Financial Statements for the Year Ended 31 December 2024

### 1 Charity status

The charity is a Charitable Incorporated Organisation (CIO) and consequently does not have a share capital.

The address of its registered office is:
61 Kingsland Road
Worthing
West Sussex
BN14 9ED

### 2 Accounting policies

**Summary of significant accounting policies and key accounting estimates**
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Basis of preparation**
Superstar Arts CIO meets the 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 notes.

**Going concern**
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

**Income and endowments**
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

*Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

*Deferred income*

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

*Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

*Charitable activities*

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

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

**Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**Taxation**
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Tangible fixed assets**
Individual fixed assets costing £100.00 or more are initially recorded at cost.

**Depreciation and amortisation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|---|---|
| Plant and machinery | over 4 years |
| Fixtures and fittings | 15% reducing balance |
| Office equipment | between 2 and 5 years |

**Stock**
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

**Trade debtors**
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

**Cash and cash equivalents**
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

**Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Financial instruments**

*Classification*

The charity only has financial assets and liabilties of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## 3 Income from donations and legacies

| | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| Donations and legacies; | | | |
| Superfriends | 840 | - | 840 |
| Donations from individuals | 22,905 | - | 22,905 |
| Gift aid reclaimed | 2,329 | - | 2,329 |
| Grants, including capital grants; | | | |
| Government grants | 2,670 | - | 2,670 |
| Grants from companies | 1,000 | - | 1,000 |
| Other income from donations and legacies | 1,643 | - | 1,643 |
| **Total for 2024** | 31,387 | - | 31,387 |
| **Total for 2023** | 22,813 | 14,363 | 37,176 |

## 4 Income from charitable activities

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Courses | 267,424 | 267,424 |
| **Total for 2024** | 267,424 | 267,424 |
| **Total for 2023** | 200,556 | 200,556 |

## 5 Income from other trading activities

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Trading income: | | |
| Sales of goods and services | 46,606 | 46,606 |
| **Total for 2024** | 46,606 | 46,606 |
| **Total for 2023** | 57,963 | 57,963 |

## 6 Expenditure on raising funds

### a) Costs of trading activities

| | Note | Unrestricted funds General £ | Total funds £ |
|---|---|---|---|
| Costs of goods sold | | 633 | 633 |
| **Total for 2024** | | 633 | 633 |
| **Total for 2023** | | 961 | 961 |

## 7 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|---|---|---|---|---|
| Courses | | 285,353 | 7,404 | 292,757 |
| Allocated support costs | | 42,251 | - | 42,251 |
| Governance costs | 9 | 3,721 | - | 3,721 |
| **Total for 2024** | | 331,325 | 7,404 | 338,729 |
| **Total for 2023** | | 327,719 | 6,759 | 334,478 |

In addition to the expenditure analysed above, there are also governance costs of £3,721 (2023 - £3,495) which relate directly to charitable activities. See note 9 for further details.

## 8 Other expenditure

| | Note | Unrestricted funds General £ | Total funds £ |
|---|---|---|---|
| Marketing and publicity | | 584 | 584 |
| Other resources expended | | 6,112 | 6,112 |
| **Total for 2024** | | 6,696 | 6,696 |
| **Total for 2023** | | 6,442 | 6,442 |

## 9 Analysis of governance and support costs

### Governance costs

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Staff costs | | |
| Other staff costs | 443 | 443 |
| Independent examiner fees | | |
| Examination of the financial statements | 1,806 | 1,806 |
| Legal fees | 1,472 | 1,472 |
| **Total for 2024** | 3,721 | 3,721 |
| **Total for 2023** | 3,495 | 3,495 |

## 10 Staff costs

The aggregate payroll costs were as follows:

| | 2024 £ | 2023 £ |
|---|---|---|
| **Staff costs during the year were:** | | |
| Instructors Fees | 12,627 | 14,504 |
| Staff Salaries | 231,944 | 217,075 |
| Other staff costs | 443 | 488 |
| | 245,014 | 232,067 |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2024 No | 2023 No |
|---|---|---|
| Full Time Employees | 15 | 16 |

No employee received emoluments of more than £60,000 during the year.

## 11 Independent examiner's remuneration

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Examination of the financial statements | 1,806 | 1,650 |

## 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## 13 Tangible fixed assets

| | Furniture and equipment | Motor vehicles | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Cost** | | | |
| At 1 January 2024 | 27,820 | 25,995 | 53,815 |
| Additions | 3,352 | - | 3,352 |
| At 31 December 2024 | 31,172 | 25,995 | 57,167 |
| **Depreciation** | | | |
| At 1 January 2024 | 22,305 | 9,498 | 31,803 |
| Charge for the year | 2,661 | 5,499 | 8,160 |
| At 31 December 2024 | 24,966 | 14,997 | 39,963 |
| **Net book value** | | | |
| At 31 December 2024 | 6,206 | 10,998 | 17,204 |
| At 31 December 2023 | 5,515 | 16,497 | 22,012 |

## 14 Stock

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Stocks | 1,000 | 1,000 |

## 15 Debtors

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Prepayments | 205 | 292 |

## 16 Cash and cash equivalents

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Cash on hand | 1,482 | 2,706 |
| Cash at bank | 61,173 | 84,039 |
| | 62,655 | 86,745 |

## 17 Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|---|---|---|
| Trade creditors | - | 335 |
| Other taxation and social security | 20 | 3,128 |
| Trustees current accounts | 769 | 769 |
| Other creditors | 1,427 | 999 |
| Accruals | 2,055 | 1,734 |
| Deferred income | 13,354 | 39,003 |
| | 17,625 | 45,968 |

## 18 Funds

| | Balance at 1 January 2024 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 December 2024 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| *General* | | | | | |
| Unrestricted Funds | 45,808 | 345,415 | (338,654) | 870 | 53,439 |
| *Designated* | | | | | |
| Future Projects Reserve | 10,000 | - | - | - | 10,000 |
| **Total unrestricted funds** | 55,808 | 345,415 | (338,654) | 870 | 63,439 |
| **Restricted funds** | | | | | |
| National Lottery | 6,468 | - | (5,598) | (870) | - |
| Coop Local Community Fund | 1,805 | - | (1,805) | - | - |
| **Total restricted funds** | 8,273 | - | (7,403) | (870) | - |
| **Total funds** | 64,081 | 345,415 | (346,057) | - | 63,439 |

| | Balance at 1 January 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 December 2023 £ |
|---|---|---|---|---|---|
| **Unrestricted** | | | | | |
| ***General*** | | | | | |
| Unrestricted Funds | 85,567 | 281,332 | (335,124) | 14,033 | 45,808 |
| ***Designated*** | | | | | |
| Future Projects Reserve | 10,000 | - | - | - | 10,000 |
| **Total unrestricted** | 95,567 | 281,332 | (335,124) | 14,033 | 55,808 |
| **Restricted** | | | | | |
| Sussex Community Chest | - | 1,161 | (780) | (381) | - |
| National Lottery | - | 9,999 | (1,379) | (2,152) | 6,468 |
| Coop Local Community Fund | - | 3,202 | (1,397) | - | 1,805 |
| B&Q Garden Grant | 3,201 | - | (3,201) | - | - |
| Sussex Community Foundation | 3,500 | - | - | (3,500) | - |
| Sussex Masonic Charitable Trust | 8,000 | - | - | (8,000) | - |
| **Total restricted** | 14,701 | 14,362 | (6,757) | (14,033) | 8,273 |
| **Total funds** | 110,268 | 295,694 | (341,881) | - | 64,081 |

The specific purposes for which the funds are to be applied are as follows:

National Lottery Fund - Printing expenditure
Coop Local Community Fund - Garden expenditure

**19 Analysis of net assets between funds**

| | Unrestricted funds General £ | Total funds at 31 December 2024 £ |
|---|---|---|
| Tangible fixed assets | 17,204 | 17,204 |
| Current assets | 63,860 | 63,860 |
| Current liabilities | (17,625) | (17,625) |
| Total net assets | 63,439 | 63,439 |

| | Unrestricted funds General | Restricted funds | Total funds at 31 December 2023 |
|---|---|---|---|
| | £ | £ | £ |
| Tangible fixed assets | 22,012 | - | 22,012 |
| Current assets | 79,764 | 8,273 | 88,037 |
| Current liabilities | (45,968) | - | (45,968) |
| Total net assets | 55,808 | 8,273 | 64,081 |

**20 Related party transactions**

There were no related party transactions in the year.

**SUPERSTAR ARTS CIO**

England & Wales - Charity number 1180658

# Accounts

Charity registration number: 1180658

# Superstar Arts CIO

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Hodson & Co
Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

# Superstar Arts CIO

## Reference and Administrative Details

| | |
|---|---|
| **Trustees** | C R Noble<br>T J Hart<br>A D R Dickinson<br>M J Taylor |
| **Principal Office** | 61 Kingsland Road<br>Worthing<br>West Sussex<br>BN14 9ED |
| **Charity Registration Number** | 1180658 |
| **Independent Examiner** | Hodson & Co<br>Wiston House<br>1 Wiston Avenue<br>Worthing<br>West Sussex<br>BN14 7QL |

# Superstar Arts CIO

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

### Structure, governance and management

*Nature of governing document*

Superstar Arts is a Charitable Incorporated Organisation (CIO) and was converted from a Community Interest Company (CIC) in 2018. Our charity number is 1180658.

*Recruitment and appointment of trustees*

The board has the power to appoint additional trustees as it considers fit to do so.
None of the trustees has any beneficial interest in the charity.

*Induction and training of trustees*

Potential trustees are selected on the basis of their personal qualities, commitment and familiarity with the issues involved. New trustees are made familiar with the charity vision, operation and goals by dialogue with existing personnel and provision literature pertaining to charity activity.

All trustees are already familiar with the practical work of the charity. New trustees are encouraged to attend all management committee meetings. Short training sessions (if required) to familiarise new trustees with the charity and the context within which it operates are provided internally.

Superstar Arts welcomed Anthony Dickinson and Matthew Taylor as two new trustees in May 2023. Anthony and Matthew had previously been active supporters and fundraisers of Superstar Arts for 10 years. Both have a high profile in the business and local community and are a valuable addition to the Superstar Arts trustee board.

Long term Superstar Arts trustee Christine Ryan resigned from her position in December 2023.

*Organisational structure*

The charity trustees are responsible for the general control and management of the charity, however to ensure smooth running of day to day services, delegate to two managers Joanne Sullivan & Joanne Telling who have the required knowledge and skills to make operational decisions.

All structural changes will be presented to the trustees for approval. As Superstar Arts has a contract with West Sussex County Council (WSCC) as an approved Day Service provider, the managers use their expert knowledge to deal with learning disabled adults, liaising with social workers, parents and carers.

After the departure of Joanne Telling in May 2023, there followed a restructure of roles and responsibilities. Joanne's part-time role was absorbed via a combination of managers and senior staff increasing hours and taking on increased responsibility. In addition, in the Autumn, extra hours were allocated to senior staff to support setup and session planning. Thus allowing managers more time to carry out their duties. This became particularly important from October when managers needed to dedicate a great deal of time to the West Sussex engagement events related to the upcoming retendering of day services.

Managers met with lead commissioners and contract managers within LifeLong services commissioning team to establish the new requirements. Following information given to meet the criteria, managers started meeting with other local providers (Ferring CC, Worthing MENCAP and Guild Care) which resulted in developing ideas to apply together as a Consortium.

*Responsibilities of the Managers*

• Timetabling activities and providing appropriate content that fulfils person centred creative and work-based activities, including reviews and planning.
• Financial planning and day to day management.
• Planning and organising projects that create opportunities for participants to engage positively with the community.
• Managing staff and volunteers, ensuring they are conforming to approved work practices and are aware of the vulnerable nature of participants.
• Managing any safeguarding, health & safety or other concerns that may arise
• Reporting to trustees quarterly as well as working with them on issues relating to their specific specialism.
• Reviews with social workers/parents/carers.
• Overseeing day to day operation of day service
• Recruiting participants via social services to ensure maximum possible fee income
• Undertaking staff supervisions and appraisals including pastoral support
• Recruiting/interviewing potential staff
• Recruiting and supervising volunteers
• Writing grant applications & organising fundraising activities
• Liaising with WSCC Commissioning/Purchasing/Community teams.
• Attending WSCC Market Engagement Events regarding recommissioning services
• Managing service requirements
• Maintaining and monitoring of payroll and staff contracts.
• Engaging in community collaborations

• Managing service requirements
• Maintaining and monitoring of payroll and staff contracts.
• Engaging in community collaborations

**Trustees and officers**

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

| | |
|---|---|
| Trustees: | C R Noble |
| | C Ryan (resigned 4 December 2023) |
| | T J Hart |
| | A D R Dickinson (appointed 17 May 2023) |
| | M J Taylor (appointed 17 May 2023) |

# Superstar Arts CIO

## Trustees' Report

### Objectives and activities

***Objects and aims***

To promote social inclusion for the public benefit by preventing people with learning disabilities from becoming socially excluded, Relieving the needs of any such people who are socially excluded and assisting them to integrate into society, particularly but not exclusively by the provision of:
(1) education in the arts,
(2) recreational facilities and opportunities ; and
(3) work based learning and activities.

***Objectives, strategies and activities***

In this financial year Superstar Arts has adapted to deal well with ongoing changes & continued to provide important creative and work related opportunities for people with learning disabilities. it is our mission to:

Use volunteers who are an important resource in delivering projects and activities for Superstar Arts participants. Volunteers give their time freely but are eligible for remuneration of costs incurred for travel/food etc. As many of our participants require support to complete tasks, the staffing ratio we are funded for does not always allow for the support needed whilst learning. Volunteers also play an important role in providing participant support for social events.

Deliver innovative, expressive & artistic experiences, as well as work-based learning and social opportunities for people with learning disabilities.

Use commercial activities , grant applications and fundraising opportunities to work towards financial security. This includes income generated from our online shop, coffee bar, charity shop and garden.

Adapt and review our offer in the light of changes in adult day services, specifically to expand the 'work based learning' emphasis of participant experience. This will be achieved mainly by providing training and practical work experience in; designing and printing Superstar products in our designated Print Studio, our coffee shop, charity shop, gardening project and in the operation of our online shop.

Enable people with learning disabilities to explore social and emotional issues in a positive, creative way.

Provide creative opportunities for people with learning disabilities to develop their own ideas and responses to different ideas and situations

Promote the health, well-being and encourage learning-disabled participants to be as independent as possible, whilst staying safe.

Help people develop friendships, improve social skills and grow positive, productive relationships that will provide support particularly through challenging times.

Create links with local groups and organisations that are public facing to promote positive images of people with learning disabilities.

Maintain our base and main centre of activity within the local community and liaise with the owners of the premises, West Worthing Baptist Church, in providing services such as the jointly run on-site coffee shop. Including when possible to contribute to building refurbishments via joint funding.

Encourage learning through a creative and work based model, promoting discovery, questioning and experimentation, as a vehicle to develop self-esteem and confidence.

Work with people irrespective of age, ethnicity, religion or political views.

**Projects**

Monday - Performing Arts, Express & Create (painting, drawing, textiles, printing), cooking Tuesday - Art and Community, printing, cooking and gardening
Wednesday - Art and Enterprise, cooking / printing
Thursday - Express Yourself (painting, drawing, sculpture, textiles, printing, animation), cooking choir Gardening / Woodwork
Friday - Creative Enterprises

Mon to Fri - Participants are able to take turns accessing work experience opportunities where suitable in our coffee shop, online shop and charity shop.

***Public benefit***

The trustees have referred to the guidance contained in the Charity Commisison's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**Work Experience Opportunities for the Public**

During 2023 Superstar Arts has provided several work experience opportunities for local community members. In addition to the volunteer places in our projects and our charity shop, work experience places were provided to school pupils from Davisons High School for Girls. This has developed relations with the school who have organised several fundraisers in aid of Superstar Arts and engendered connections in the wider community.

# Superstar Arts CIO

## Trustees' Report

**Achievements and performance**

New Premises - Print Studio

From March 2023 Superstar Arts took on a studio lease at 43 New Broadway - 5 minutes walk from the main delivery premises (West Worthing Baptist Church). This studio has become Superstar Arts designated Print Studio which has proven enormously useful in providing a suitable space and improving efficiency and quality of our delivery and output of screen printed products. This allows provision of 3 extra spaces for service users each day on a Tuesday, Wednesday and Thursday - and also provides the potential for Superstar to expand projects on Monday or Friday, provide Saturday workshops and offer the studio as a rented space on unoccupied days. Lottery funding was secured to pilot the running of the Print Studio and so far has proven a successful venture.

Podcast

With funding from Creative Commissions, Superstar Arts was able to develop a podcast named 'Radio Superstar' managed by session instructor Ellie Bond. Ellie supports service users to create podcast content interviewing local artists, creatives and business owners. This is made available on various platforms and shared via the Learning Provider Forum.

Newsletter

A bi-monthly newsletter is now composed and circulated to our network. The newsletter is user friendly and includes info on achievements and upcoming events.

Fundraising

Superstar Arts continues to be proactive in raising funds via our annual Danceathon, Summer and Christmas Parties. During 2023 we were also nominated as one of Goodwood Marshal Club's 3 chosen charities to support for that year which resulted in a very generous donation of £8000.

**Creative Projects**

Creative projects remain a very important part of our delivery with groups being involved with collaborations with local craft businesses, concerts with the 'Choir Starters' singing group , Beach House Exhibition and Inspired & Neighbourhood Store. We also had success with the sale of artwork at the Colonnade House exhibition.

Superstar Arts contributed to BBC1 featured artist Roy Kelf's installation at Sheffield Park's 'Winter Trail' art event - including Arctic animals made from recycled milk cartons.

We organised trips to Highdown Gardens, Clapham woods and the Van Gogh Exhibition in Brighton as research towards our 2024 art Exhibition with the theme of 'Flora & Fauna'.

**Friendship Group, Breaks and Weekend Activities**

This has been an important element in the social activities that Superstar Arts provides. The friendship group offers evening social events, short breaks and holidays. The movie nights have become increasingly popular and usually at least one is organised per month. Due to time and resource limitations Superstar Arts has not been able to provide breaks and holidays during 2023 - but seek to re-establish these in 2024. These activities have provided participants with the opportunity to build and maintain a social life & develop important friendships, whilst providing parents and carers the opportunity of respite.

### Work Based Learning

To support the work based learning model we continue the success and development of our charity shop & garden at the rear of the shop, as well as the coffee bar at the community church where we are based. All are proving steady sources of income and participants are enjoying and developing from the opportunities they offer.

In addition our website was transferred to our own hosting service, and we have created our own online shop platform via Wordpress. We now sell our handmade artistic items all over the world, promoted by our social media platforms.

Superstar Arts staff, volunteers and service users continue to take part in offsite pop up shops and table sales, raising awareness of our products and charity in general.

We had also organised our own winter market in which local business owners were able to hold their own stores at an event in which our choir performed.

### Financial review

*Policy on reserves*

The Charity Commission advises that it is good practice to hold six months reserves. We have chosen to aim for this in order to provide a 6 month grace period if we should need to wind down the charity. We have increased from 4 months to 6 months in order to reflect our growth as a day service and increased financial responsibilities (more staff, more participants, charity shop and coffee bar).

Superstar Arts running costs are approximately £26,000 per month, therefore our reserves target is £156,000. At 31 December 2023 the free reserves were £55,808 which represent just over 2 months running costs. The charity aims to increase the level of free reserves over the next 12 months.

*Investment policy and objectives*

The objects of the company authorises it to invest and deal with moneys not immediately required for its purposes in and upon such investments securities and property as may be thought fit.

### Plans for future periods

*Activities planned to achieve aims*

Special projects provide a broad range of experiences, opportunities and community projects for participants.
We also continue to work closely with the local SEN school and partners/ providers including local shops stocking our products

- We plan to reinstate respite holidays which in turn generates an income for SSA
- Take part in Brooksteed Concert/Independent Worthing & Christmas Markets to sell our products.
- We plan to hold an annual Exhibition at Colonnade House
- Plan various special projects to develop & expand community links
- Continue to develop designs for the online shop
- Make arrangements for more local shops to stock our products

### Going concern

There are no material uncertainties about the charity's ability to continue.

The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

## Superstar Arts CIO

## Trustees' Report

The annual report was approved by the trustees of the charity on 14/05/24 and signed on its behalf by:

C R Noble
Trustee

T J Hart
Trustee

M J Taylor
Trustee

## Superstar Arts CIO

## Independent Examiner's Report to the trustees of Superstar Arts CIO

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

**Responsibilities and basis of report**

As the charity trustees of Superstar Arts 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 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**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 Superstar Arts CIO as required by section 130 of the Act Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....

Matthew Hodson FCA
Independent Examiner

Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

Date: 14/05/2024

## Superstar Arts CIO

## Statement of Financial Activities for the Year Ended 31 December 2023

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2023 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | 3 | 22,813 | 14,363 | 37,176 |
| Charitable activities | 4 | 200,556 | - | 200,556 |
| Other trading activities | 5 | 57,963 | - | 57,963 |
| Total income | | 281,332 | 14,363 | 295,695 |
| **Expenditure on:** | | | | |
| Raising funds | 6 | (961) | - | (961) |
| Charitable activities | 7 | (327,719) | (6,759) | (334,478) |
| Other expenditure | 8 | (6,442) | - | (6,442) |
| Total expenditure | | (335,122) | (6,759) | (341,881) |
| Net (expenditure)/income | | (53,790) | 7,604 | (46,186) |
| Transfers between funds | | 14,033 | (14,033) | - |
| Net movement in funds | | (39,757) | (6,429) | (46,186) |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 95,566 | 14,701 | 110,267 |
| Total funds carried forward | 18 | 55,809 | 8,272 | 64,081 |

The notes on pages 14 to 24 form an integral part of these financial statements.

## Superstar Arts CIO

## Statement of Financial Activities for the Year Ended 31 December 2023

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2022 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | 3 | 30,840 | 16,500 | 47,340 |
| Charitable activities | 4 | 217,011 | - | 217,011 |
| Other trading activities | 5 | 53,683 | - | 53,683 |
| Other income | | 1,290 | - | 1,290 |
| Total income | | 302,824 | 16,500 | 319,324 |
| **Expenditure on:** | | | | |
| Raising funds | 6 | (2,348) | - | (2,348) |
| Charitable activities | 7 | (296,952) | (1,299) | (298,251) |
| Other expenditure | 8 | (11,597) | - | (11,597) |
| Total expenditure | | (310,897) | (1,299) | (312,196) |
| Net (expenditure)/income | | (8,073) | 15,201 | 7,128 |
| Transfers between funds | | 500 | (500) | - |
| Net movement in funds | | (7,573) | 14,701 | 7,128 |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 103,140 | - | 103,140 |
| Total funds carried forward | 18 | 95,567 | 14,701 | 110,268 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 18.

## Superstar Arts CIO

(Registration number: 1180658)

## Balance Sheet as at 31 December 2023

| | Note | 2023 £ | 2022 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 13 | 22,012 | 4,955 |
| **Current assets** | | | |
| Stocks | 14 | 1,000 | 1,000 |
| Debtors | 15 | 292 | 743 |
| Cash at bank and in hand | 16 | 86,745 | 151,040 |
| | | 88,037 | 152,783 |
| **Creditors: Amounts falling due within one year** | 17 | (45,968) | (47,470) |
| **Net current assets** | | 42,069 | 105,313 |
| **Net assets** | | 64,081 | 110,268 |
| **Funds of the charity:** | | | |
| **Restricted income funds** | | | |
| Restricted funds | 18 | 8,273 | 14,701 |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 55,808 | 95,567 |
| **Total funds** | 18 | 64,081 | 110,268 |

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on 14/5/2024 and signed on their behalf by:

C R Noble
Trustee

T J Hart
Trustee

M J Taylor
Trustee

The notes on pages 14 to 24 form an integral part of these financial statements.

## Superstar Arts CIO

## Statement of Cash Flows for the Year Ended 31 December 2023

| | Note | 2023 £ | 2022 £ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Net cash (expenditure)/income | | (46,186) | 7,128 |
| **Adjustments to cash flows from non-cash items** | | | |
| Depreciation | 6, 8 | 7,945 | 2,743 |
| | | (38,241) | 9,871 |
| **Working capital adjustments** | | | |
| Decrease in debtors | 15 | 451 | 55 |
| Increase/(decrease) in creditors | 17 | 3,546 | (4,202) |
| Minor adjustment | | (1) | - |
| (Decrease)/increase in deferred income | | (5,048) | 9,660 |
| Net cash flows from operating activities | | (39,293) | 15,384 |
| **Cash flows from investing activities** | | | |
| Purchase of tangible fixed assets | 13 | (25,002) | (2,364) |
| Net (decrease)/increase in cash and cash equivalents | | (64,295) | 13,020 |
| Cash and cash equivalents at 1 January | | 151,040 | 138,020 |
| Cash and cash equivalents at 31 December | | 86,745 | 151,040 |

All of the cash flows are derived from continuing operations during the above two periods.

## 1 Charity status

The charity is a Charitable Incorporated Organisation (CIO) and consequently does not have a share capital.

The address of its registered office is:
61 Kingsland Road
Worthing
West Sussex
BN14 9ED

## 2 Accounting policies

**Summary of significant accounting policies and key accounting estimates**
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Basis of preparation**
Superstar Arts CIO meets the 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 notes.

**Going concern**
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

**Income and endowments**
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

*Deferred income*

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

*Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

*Charitable activities*

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

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

**Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Tangible fixed assets**
Individual fixed assets costing £100.00 or more are initially recorded at cost.

**Depreciation and amortisation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

**Stock**
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

**Trade debtors**
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

**Cash and cash equivalents**
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade creditors**
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Borrowings**
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

**Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Financial instruments**

*Classification*

The charity only has financial assets and liabilties of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## 3 Income from donations and legacies

| | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| Donations and legacies; | | | |
| Superfriends | 1,778 | - | 1,778 |
| Donations from individuals | 18,186 | - | 18,186 |
| Gift aid reclaimed | 1,332 | - | 1,332 |
| Grants, including capital grants; | | | |
| Government grants | 1,517 | 14,363 | 15,880 |
| **Total for 2023** | 22,813 | 14,363 | 37,176 |
| **Total for 2022** | 30,840 | 16,500 | 47,340 |

## 4 Income from charitable activities

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Courses | 200,556 | 200,556 |
| **Total for 2023** | 200,556 | 200,556 |
| **Total for 2022** | 217,011 | 217,011 |

## 5 Income from other trading activities

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Trading income; | | |
| Sales of goods and services | 57,963 | 57,963 |
| **Total for 2023** | 57,963 | 57,963 |
| **Total for 2022** | 53,683 | 53,683 |

## 6 Expenditure on raising funds

### a) Costs of trading activities

| | Note | Unrestricted funds General £ | Total funds £ |
|---|---|---|---|
| Costs of goods sold | | 961 | 961 |
| **Total for 2023** | | 961 | 961 |
| **Total for 2022** | | 2,348 | 2,348 |

## 7 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|---|---|---|---|---|
| Courses | | 276,366 | 5,809 | 282,175 |
| Allocated support costs | | 47,858 | 950 | 48,808 |
| Governance costs | 9 | 3,495 | - | 3,495 |
| **Total for 2023** | | 327,719 | 6,759 | 334,478 |
| **Total for 2022** | | 296,952 | 1,299 | 298,251 |

In addition to the expenditure analysed above, there are also governance costs of £3,495 (2022 - £2,971) which relate directly to charitable activities. See note 9 for further details.

## 8 Other expenditure

| | Note | Unrestricted funds General £ | Total funds £ |
|---|---|---|---|
| Marketing and publicity | | 1,436 | 1,436 |
| Other resources expended | | 5,006 | 5,006 |
| **Total for 2023** | | 6,442 | 6,442 |
| **Total for 2022** | | 11,597 | 11,597 |

## 9 Analysis of governance and support costs

### Governance costs

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Staff costs | | |
| Other staff costs | 488 | 488 |
| Independent examiner fees | | |
| Examination of the financial statements | 1,650 | 1,650 |
| Legal fees | 1,357 | 1,357 |
| **Total for 2023** | 3,495 | 3,495 |
| **Total for 2022** | 2,971 | 2,971 |

## 10 Staff costs

The aggregate payroll costs were as follows:

| | 2023 £ | 2022 £ |
|---|---|---|
| **Staff costs during the year were:** | | |
| Instructors Fees | 14,504 | 25,947 |
| Staff Salaries | 217,075 | 191,773 |
| Other staff costs | 488 | 176 |
| | 232,067 | 217,896 |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2023 No | 2022 No |
|---|---|---|
| Full Time Employees | 16 | 15 |

No employee received emoluments of more than £60,000 during the year.

## 11 Independent examiner's remuneration

| | 2023 £ | 2022 £ |
|---|---|---|
| Examination of the financial statements | 1,650 | 2,109 |

## 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## 13 Tangible fixed assets

| | Furniture and equipment £ | Motor vehicles £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| At 1 January 2023 | 24,813 | 4,000 | 28,813 |
| Additions | 3,007 | 21,995 | 25,002 |
| At 31 December 2023 | 27,820 | 25,995 | 53,815 |
| **Depreciation** | | | |
| At 1 January 2023 | 19,859 | 3,999 | 23,858 |
| Charge for the year | 2,446 | 5,499 | 7,945 |
| At 31 December 2023 | 22,305 | 9,498 | 31,803 |
| **Net book value** | | | |
| At 31 December 2023 | 5,515 | 16,497 | 22,012 |
| At 31 December 2022 | 4,954 | 1 | 4,955 |

## 14 Stock

| | 2023 £ | 2022 £ |
|---|---|---|
| Stocks | 1,000 | 1,000 |

## 15 Debtors

| | 2023 £ | 2022 £ |
|---|---|---|
| Prepayments | 292 | 243 |
| Other debtors | - | 500 |
| | 292 | 743 |

## 16 Cash and cash equivalents

| | 2023 £ | 2022 £ |
|---|---|---|
| Cash on hand | 2,706 | 2,415 |
| Cash at bank | 84,039 | 148,625 |
| | 86,745 | 151,040 |

## 17 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|---|---|---|
| Trade creditors | 335 | 160 |
| Other taxation and social security | 3,128 | - |
| Trustees current accounts | 769 | 769 |
| Other creditors | 999 | 786 |
| Accruals | 1,734 | 1,704 |
| Deferred income | 39,003 | 44,051 |
| | 45,968 | 47,470 |

## 18 Funds

| | Balance at 1 January 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 December 2023 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| ***General*** | | | | | |
| Unrestricted Funds | 85,567 | 281,332 | (335,124) | 14,033 | 45,808 |
| ***Designated*** | | | | | |
| Future Projects Reserve | 10,000 | - | - | - | 10,000 |
| **Total unrestricted funds** | 95,567 | 281,332 | (335,124) | 14,033 | 55,808 |
| **Restricted funds** | | | | | |
| Sussex Community Chest | - | 1,161 | (780) | (381) | - |
| National Lottery | - | 9,999 | (1,379) | (2,152) | 6,468 |
| Coop Local Community Fund | - | 3,202 | (1,397) | - | 1,805 |
| B&Q Garden Grant | 3,201 | - | (3,201) | - | - |
| Sussex Community Foundation | 3,500 | - | - | (3,500) | - |
| Sussex Masonic Charitable Trust | 8,000 | - | - | (8,000) | - |
| **Total restricted funds** | 14,701 | 14,362 | (6,757) | (14,033) | 8,273 |
| **Total funds** | 110,268 | 295,694 | (341,881) | - | 64,081 |

| | Balance at 1 January 2022 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 December 2022 £ |
|---|---|---|---|---|---|
| **Unrestricted** | | | | | |
| ***General*** | | | | | |
| Unrestricted Funds | 93,140 | 302,824 | (310,897) | 500 | 85,567 |
| ***Designated*** | | | | | |
| Future Projects Reserve | 10,000 | - | - | - | 10,000 |
| **Total unrestricted** | 103,140 | 302,824 | (310,897) | 500 | 95,567 |
| **Restricted** | | | | | |
| B&Q Garden Grant | - | 4,500 | (1,299) | - | 3,201 |
| Sussex Community Foundation | - | 4,000 | - | (500) | 3,500 |
| Sussex Masonic Charitable Trust | - | 8,000 | - | - | 8,000 |
| **Total restricted** | - | 16,500 | (1,299) | (500) | 14,701 |
| **Total funds** | 103,140 | 319,324 | (312,196) | - | 110,268 |

The specific purposes for which the funds are to be applied are as follows:

B&Q Garden Grant Neighbourly Foundation - Garden expenditure
Sussex Community Foundation - Contribution towards new minibus
Sussex Masonic Charitable Trust - Contribution towards new minibus

**19 Analysis of net assets between funds**

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 December 2022 £ |
|---|---|---|---|
| Tangible fixed assets | 4,955 | - | 4,955 |
| Current assets | 138,082 | 14,701 | 152,783 |
| Current liabilities | (47,470) | - | (47,470) |
| Total net assets | 95,567 | 14,701 | 110,268 |

**20 Related party transactions**

There were no related party transactions in the year.

**SUPERSTAR ARTS CIO**

England & Wales - Charity number 1180658

# Accounts

Charity registration number: 1180658

# Superstar Arts CIO

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Hodson & Co
Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

# Superstar Arts CIO

## Reference and Administrative Details

| | |
|---|---|
| **Trustees** | C Noble<br>C Ryan<br>T Hart |
| **Principal Office** | 61 Kingsland Road<br>Worthing<br>West Sussex<br>BN14 9ED |
| **Charity Registration Number** | 1180658 |
| **Independent Examiner** | Hodson & Co<br>Wiston House<br>1 Wiston Avenue<br>Worthing<br>West Sussex<br>BN14 7QL |

# Superstar Arts CIO

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

### Structure, governance and management

***Nature of governing document***

Superstar Arts is a Charitable Incorporated Organisation (CIO) and was converted from a Community Interest Company (CIC) in 2018. Our charity number is 1180658.

***Recruitment and appointment of trustees***

The board has the power to appoint additional trustees as it considers fit to do so.
None of the trustees has any beneficial interest in the charity.

***Induction and training of trustees***

Potential trustees are selected on the basis of their personal qualities, commitment and familiarity with the issues involved. New trustees are made familiar with the charity vision, operation and goals by dialogue with existing personnel and provision literature pertaining to charity activity.

All trustees are already familiar with the practical work of the charity. New trustees are encouraged to attend all management committee meetings. Short training sessions (if required) to familiarise new trustees with the charity and the context within which it operates are provided internally.

***Organisational structure***

The charity trustees are responsible for the general control and management of the charity, however to ensure smooth running of day to day services, delegate to two managers (Joanne Telling and Joanne Sullivan) who have the required knowledge and skills to make operational decisions. All structural changes will be presented to the trustees for approval. As Superstar Arts has a contract with West Sussex County Council (WSCC) as an approved Day Service provider, the managers use their expert knowledge to deal with learning disabled adults, liaising with social workers, parents and carers.

***Responsibilities of the Managers***

- Timetabling activities and providing appropriate content that fulfils person centred creative and work-based activities, including reviews and planning.
- Financial planning and day to day management.
- Planning and organising projects that create opportunities for participants to engage positively with the community.
- Managing staff and volunteers, ensuring they are conforming to approved work practices and are aware of the vulnerable nature of participants.
- Managing any safeguarding, health & safety or other concerns that may arise
- Reporting to trustees quarterly as well as working with them on issues relating to their specific specialism.
- Reviews with social workers/parents/carers.
- Overseeing day to day operation of day service
- Recruiting participants via social services to ensure maximum possible fee income
- Undertaking staff supervisions and appraisals including pastoral support
- Recruiting/interviewing potential staff
- Recruiting and supervising volunteers
- Writing grant applications & organising fundraising activities
- Liaising with WSCC Commissioning/Purchasing/Community teams.

- Managing service requirements
- Maintaining and monitoring of payroll and staff contracts.
- Engaging in community collaborations

**Objectives and activities**

***Objects and aims***

To promote social inclusion for the public benefit by preventing people with learning disabilities from becoming socially excluded, Relieving the needs of any such people who are socially excluded and assisting them to integrate into society, particularly but not exclusively by the provision of:
(1) education in the arts,
(2) recreational facilities and opportunities ; and
(3) work based learning and activities.

***Objectives, strategies and activities***

In this financial year Superstar Arts has adapted to deal well with ongoing changes & continued to provide important creative and work related opportunities for people with learning disabilities.
it is our mission to:

Use volunteers who are an important resource in delivering projects and activities for Superstar Arts participants. Volunteers give their time freely but are eligible for remuneration of costs incurred for travel/food etc. As many of our participants require support to complete tasks, the staffing ratio we are funded for does not always allow for the support needed whilst learning. Volunteers also play an important role in providing participant support for social events.

Deliver innovative, expressive & artistic experiences, as well as work-based learning and social opportunities for people with learning disabilities.

Use commercial activities , grant applications and fundraising opportunities to work towards financial security. This includes income generated from our online shop, coffee bar, charity shop and garden.

Adapt and review our offer in the light of changes in adult day services, specifically to expand the 'work based learning' emphasis of participant experience. This will be achieved mainly by providing training and practical work experience in designing and printing Superstar products, our coffee shop, charity shop, gardening project and in the operation of our online shop.

Enable people with learning disabilities to explore social and emotional issues in a positive, creative way.

Provide creative opportunities for people with learning disabilities to develop their own ideas and responses to different ideas and situations, including the recent COVID pandemic.

Promote the health, well-being and encourage learning-disabled participants to be as independent as possible, whilst staying safe.

Help people develop friendships, improve social skills and grow positive, productive relationships that will provide support particularly through challenging times.

Create links with local groups and organisations that are public facing to promote positive images of people with learning disabilities.

Maintain our base and main centre of activity within the local community and liaise with the owners of the premises, West Worthing Baptist Church, in providing services such as the jointly run on-site coffee shop. Including when possible to contribute to building refurbishments via joint funding.

Encourage learning through a creative and work based model, promoting discovery, questioning and experimentation, as a vehicle to develop self-esteem and confidence.

Work with people irrespective of age, ethnicity, religion or political views.

**Projects**

Monday - Performing Arts, Express & Create (painting, drawing, textiles, printing), cooking
Tuesday - Art and Community, printing, cooking and gardening
Wednesday - Art and Enterprise, cooking / printing
Thursday - Express Yourself (painting, drawing, sculpture, textiles, printing, animation), cooking choir
Gardening / Woodwork
Friday - Creative Enterprises

Mon to Fri - Participants are able to take turns accessing work experience opportunities where suitable in our coffee shop, online shop and charity shop.

***Public benefit***

The trustees have referred to the guidance contained in the Charity Commisison's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**Achievements and performance**

Work Based Learning

Work based learning has become an increasingly important part of what we do. WSCC continue with changes to their own 'in-house' offer with the closing of some services. The aim of these changes was to modernise services and move provision from isolated 'units' to more community based provision and work-based learning. Superstar Arts fits in well with this model and is seen as a good example of how services can be integrated into the community, so more learning disabled people will be able to access paid work - developing a model which suits a variety of abilities.

Fundraising

Superstar Arts was nominated as one of Lord Mayor Henna Chowdury's three nominated charities for her term. We also actively raised funds via a 12 hour danceathon in which a huge majority of participants, families & carers took part. Online fundraising via Facebook/Instagram & our Localgiving page continues to develop.

**Creative Projects**

Creative projects remain a very important part of our delivery in and out lockdown with groups being involved with collaborations with local craft businesses, the Brooksteed Choir, Beach House Exhibition and Inspired & Neighbourhood Store '. We also had success with the sale of artwork at the Colonnade House exhibition .
'At the Table' Exhibition at Worthing Museum.

**Friendship Group, Breaks and Weekend Activities**

This has been an important element in the social activities that Superstar Arts provides.
The friendship group offers evening social events, short breaks and holidays. These have provided participants with the opportunity to build and maintain a social life & develop important friendships, whilst providing parents and carers the opportunity of respite.

**Superstar Charity Shop, Online shop and Coffee bar**

To support the work based learning model we have successfully taken on a nearby charity shop & garden at the rear of the shop, as well as taking over the coffee bar at the community church where we are based.
All are proving steady sources of income and participants are enjoying and developing from the opportunities they offer.
In addition our website was transferred to our own hosting service, and we have created our own online shop platform via Wordpress. We now sell our handmade artistic items all over the world, promoted by our social media platforms.

**Financial review**

Total income for the year was £319,324 (2021 £358,920) with expenditure of £312,196 (2021 £349,634). Unrestricted reserves at 31 December 2022 were £95,567 (2021 £103,140) and restricted reserves were £14,701 (2021 £nil). Total reserves at 31 December 2022 were £110,268 (2021 £103,140).

***Policy on reserves***

The Charity Commission advises that it is good practice to hold six months reserves. We have chosen to aim for this in order to provide a 6 month grace period if we should need to wind down the charity.
We have increased from 4 months to 6 months in order to reflect our growth as a day service and increased financial responsibilities (more staff, more participants, charity shop and coffee bar).
Superstar Arts running costs are approximately £20,000 per month, therefore our reserves target is £120,000. At 31 December 2022 the free reserves were £95,567, which represent 4-5 months running costs. The charity aims to increase the level of free reserves over the next 12 months.

***Investment policy and objectives***

The objects of the company authorises it to invest and deal with moneys not immediately required for its purposes in and upon such investments securities and property as may be thought fit.

**Plans for future periods**

***Activities planned to achieve aims***

Special projects provide a broad range of experiences ,opportunities and community projects for participants
We also continue to work closely with the local SEN school and partners/ providers including local shops stocking our products.

- We plan to reinstate respite holidays which in turn generates an income for SSA
- Take part in Brooksteed Concert/Independent Worthing & Christmas Markets to sell our products
- We plan to hold an annual Exhibition at Colonnade House
- Plan various special projects to develop & expand community links
- Continue to develop designs for the online shop
- Make arrangements for more local shops to stock our products
- Set up a separate print studio to expand print offer

## Superstar Arts CIO

## Trustees' Report

**Going concern**
There are no material uncertainties about the charity's ability to continue.

The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

The annual report was approved by the trustees of the charity on 20/06/23 and signed on its behalf by:

C Noble
Trustee

C Ryan
Trustee

T Hart
Trustee

## Superstar Arts CIO

## Independent Examiner's Report to the trustees of Superstar Arts CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 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**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Independent Examiner, which is one of the listed bodies.

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 Superstar Arts CIO 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.



Matthew Hodson FCA
Independent Examiner

Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

Date: 20/06/23

## Superstar Arts CIO

### Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2022 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | 3 | 30,840 | 16,500 | 47,340 |
| Charitable activities | 4 | 217,011 | - | 217,011 |
| Other trading activities | 5 | 53,683 | - | 53,683 |
| Other income | | 1,290 | - | 1,290 |
| Total income | | 302,824 | 16,500 | 319,324 |
| **Expenditure on:** | | | | |
| Raising funds | 6 | (2,348) | - | (2,348) |
| Charitable activities | 7 | (296,952) | (1,299) | (298,251) |
| Other expenditure | 8 | (11,597) | - | (11,597) |
| Total expenditure | | (310,897) | (1,299) | (312,196) |
| Net (expenditure)/income | | (8,073) | 15,201 | 7,128 |
| Transfers between funds | | 500 | (500) | - |
| Net movement in funds | | (7,573) | 14,701 | 7,128 |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 103,140 | - | 103,140 |
| Total funds carried forward | 18 | 95,567 | 14,701 | 110,268 |

The notes on pages 12 to 23 form an integral part of these financial statements.

## Superstar Arts CIO

### Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2021 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | 3 | 49,608 | 5,754 | 55,362 |
| Charitable activities | 4 | 240,924 | - | 240,924 |
| Other trading activities | 5 | 48,774 | - | 48,774 |
| Other income | | 13,860 | - | 13,860 |
| Total income | | 353,166 | 5,754 | 358,920 |
| **Expenditure on:** | | | | |
| Raising funds | 6 | (887) | - | (887) |
| Charitable activities | 7 | (336,209) | (6,134) | (342,343) |
| Other expenditure | 8 | (6,075) | (329) | (6,404) |
| Total expenditure | | (343,171) | (6,463) | (349,634) |
| Net income/(expenditure) | | 9,995 | (709) | 9,286 |
| Transfers between funds | | 351 | (351) | - |
| Net movement in funds | | 10,346 | (1,060) | 9,286 |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 92,794 | 1,060 | 93,854 |
| Total funds carried forward | 18 | 103,140 | - | 103,140 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 18.

## Superstar Arts CIO

## (Registration number: )
## Balance Sheet as at 31 December 2022

| | Note | 2022 £ | 2021 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 13 | 4,955 | 5,334 |
| **Current assets** | | | |
| Stocks | 14 | 1,000 | 1,000 |
| Debtors | 15 | 743 | 798 |
| Cash at bank and in hand | 16 | 151,040 | 138,020 |
| | | 152,783 | 139,818 |
| **Creditors: Amounts falling due within one year** | 17 | (47,470) | (42,012) |
| **Net current assets** | | 105,313 | 97,806 |
| **Net assets** | | 110,268 | 103,140 |
| **Funds of the charity:** | | | |
| **Restricted income funds** | | | |
| Restricted funds | 18 | 14,701 | - |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 95,567 | 103,140 |
| **Total funds** | 18 | 110,268 | 103,140 |

The financial statements on pages 8 to 23 were approved by the trustees, and authorised for issue on 20/06/23 and signed on their behalf by:

C Noble
Trustee

C Ryan
Trustee

T Hart
Trustee

## Superstar Arts CIO

## Statement of Cash Flows for the Year Ended 31 December 2022

| | Note | 2022 £ | 2021 £ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Net cash income | | 7,128 | 9,286 |
| **Adjustments to cash flows from non-cash items** | | | |
| Depreciation | 6, 8 | 2,743 | 3,471 |
| | | 9,871 | 12,757 |
| **Working capital adjustments** | | | |
| Decrease in debtors | 15 | 55 | 961 |
| (Decrease)/increase in creditors | 17 | (4,202) | 1,864 |
| Increase in deferred income | | 9,660 | 27,838 |
| Net cash flows from operating activities | | 15,384 | 43,420 |
| **Cash flows from investing activities** | | | |
| Purchase of tangible fixed assets | 13 | (2,364) | (5,933) |
| Net increase in cash and cash equivalents | | 13,020 | 37,487 |
| Cash and cash equivalents at 1 January | | 138,020 | 100,533 |
| Cash and cash equivalents at 31 December | | 151,040 | 138,020 |

All of the cash flows are derived from continuing operations during the above two periods.

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 1 Charity status

The charity is a Charitable Incorporated Organisation (CIO) and consequently does not have a share capital.

The address of its registered office is:
61 Kingsland Road
Worthing
West Sussex
BN14 9ED

These financial statements were authorised for issue by the trustees on 20 June 2023.

### 2 Accounting policies

**Summary of significant accounting policies and key accounting estimates**
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Basis of preparation**
Superstar Arts CIO meets the 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 notes.

**Going concern**
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

**Income and endowments**
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

*Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

*Deferred income*

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

*Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

*Charitable activities*

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

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

**Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**Taxation**
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Tangible fixed assets**
Individual fixed assets costing £100.00 or more are initially recorded at cost.

**Depreciation and amortisation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

**Stock**
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

**Trade debtors**
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

**Cash and cash equivalents**
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade creditors**
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

**Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Financial instruments**

*Classification*

The charity only has financial assets and liabilties of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## 3 Income from donations and legacies

| | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| Donations and legacies; | | | |
| Superfriends | 1,295 | - | 1,295 |
| Donations from individuals | 29,545 | - | 29,545 |
| Grants, including capital grants; | | | |
| Government grants | - | 16,500 | 16,500 |
| **Total for period ended 31 December 2022** | 30,840 | 16,500 | 47,340 |
| **Total for period ended 31 December 2021** | 49,608 | 5,754 | 55,362 |

## 4 Income from charitable activities

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Courses | 217,011 | 217,011 |
| **Total for period ended 31 December 2022** | 217,011 | 217,011 |
| **Total for period ended 31 December 2021** | 240,924 | 240,924 |

## 5 Income from other trading activities

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Trading income; | | |
| Sales of goods and services | 53,683 | 53,683 |
| **Total for period ended 31 December 2022** | 53,683 | 53,683 |
| **Total for period ended 31 December 2021** | 48,774 | 48,774 |

## 6 Expenditure on raising funds

### a) Costs of trading activities

| | Note | Unrestricted funds General £ | Total funds £ |
|---|---|---|---|
| Costs of goods sold | | 2,348 | 2,348 |
| **Total for period ended 31 December 2022** | | 2,348 | 2,348 |
| **Total for period ended 31 December 2021** | | 887 | 887 |

## 7 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|---|---|---|---|---|
| Courses | | 258,958 | 1,299 | 260,257 |
| Allocated support costs | | 35,023 | - | 35,023 |
| Governance costs | 9 | 2,971 | - | 2,971 |
| **Total for period ended 31 December 2022** | | 296,952 | 1,299 | 298,251 |
| **Total for period ended 31 December 2021** | | 336,209 | 6,134 | 342,343 |

In addition to the expenditure analysed above, there are also governance costs of £2,971 (2021 - £5,256) which relate directly to charitable activities. See note 9 for further details.

## 8 Other expenditure

| | Note | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|---|---|---|---|---|
| Marketing and publicity | | 1,011 | - | 1,011 |
| Other resources expended | | 10,586 | - | 10,586 |
| **Total for period ended 31 December 2022** | | 11,597 | - | 11,597 |
| **Total for period ended 31 December 2021** | | 6,075 | 329 | 6,404 |

## 9 Analysis of governance and support costs

**Governance costs**

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Staff costs | | |
| Other staff costs | 176 | 176 |
| Independent examiner fees | | |
| Examination of the financial statements | 2,109 | 2,109 |
| Legal fees | 686 | 686 |
| **Total for period ended 31 December 2022** | 2,971 | 2,971 |
| **Total for period ended 31 December 2021** | 5,256 | 5,256 |

## 10 Staff costs

The aggregate payroll costs were as follows:

| | 2022 £ | 31 December 2021 £ |
|---|---|---|
| **Staff costs during the year were:** | | |
| Instructors Fees | 25,947 | 52,411 |
| Staff Salaries | 191,773 | 206,774 |
| Other staff costs | 176 | 92 |
| | 217,896 | 259,277 |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2022 No | 2021 No |
|---|---|---|
| Full Time Employees | 15 | 10 |

No employee received emoluments of more than £60,000 during the year.

## 11 Independent examiner's remuneration

| | 2022 £ | 2021 £ |
|---|---|---|
| Examination of the financial statements | 2,109 | 1,525 |

## 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## 13 Tangible fixed assets

| | Furniture and equipment £ | Motor vehicles £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| At 1 January 2022 | 22,449 | 4,000 | 26,449 |
| Additions | 2,364 | - | 2,364 |
| At 31 December 2022 | 24,813 | 4,000 | 28,813 |
| **Depreciation** | | | |
| At 1 January 2022 | 17,116 | 3,999 | 21,115 |
| Charge for the year | 2,743 | - | 2,743 |
| At 31 December 2022 | 19,859 | 3,999 | 23,858 |
| **Net book value** | | | |
| At 31 December 2022 | 4,954 | 1 | 4,955 |
| At 31 December 2021 | 5,333 | 1 | 5,334 |

## 14 Stock

| | 2022 £ | 2021 £ |
|---|---|---|
| Stocks | 1,000 | 1,000 |

## 15 Debtors

| | 2022 £ | 2021 £ |
|---|---|---|
| Prepayments | 243 | 798 |
| Other debtors | 500 | - |
| | 743 | 798 |

## 16 Cash and cash equivalents

| | 2022 £ | 2021 £ |
|---|---|---|
| Cash on hand | 2,415 | 1,528 |
| Cash at bank | 148,625 | 136,492 |
| | 151,040 | 138,020 |

## 17 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|---|---|---|
| Trade creditors | 160 | - |
| Other taxation and social security | - | 4,297 |
| Trustees current accounts | 769 | 769 |
| Other creditors | 786 | 1,340 |
| Accruals | 1,704 | 1,215 |
| Deferred income | 44,051 | 34,391 |
| | 47,470 | 42,012 |

## 18 Funds

| | Balance at 1 January 2022 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 December 2022 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| ***General*** | | | | | |
| Unrestricted Funds | 93,140 | 302,824 | (310,897) | 500 | 85,567 |
| ***Designated*** | | | | | |
| Future Projects Reserve | 10,000 | - | - | - | 10,000 |
| **Total unrestricted funds** | 103,140 | 302,824 | (310,897) | 500 | 95,567 |
| **Restricted funds** | | | | | |
| B&Q Garden Grant | - | 4,500 | (1,299) | - | 3,201 |
| Sussex Community Foundation | - | 4,000 | - | (500) | 3,500 |
| Sussex Masonic Charitable Trust | - | 8,000 | - | - | 8,000 |
| **Total restricted funds** | - | 16,500 | (1,299) | (500) | 14,701 |
| **Total funds** | 103,140 | 319,324 | (312,196) | - | 110,268 |

| | Balance at 1 August 2020 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 December 2021 £ |
|---|---|---|---|---|---|
| **Unrestricted** | | | | | |
| ***General*** | | | | | |
| Unrestricted Funds | 82,794 | 353,166 | (343,171) | 351 | 93,140 |

| | Balance at 1 August 2020 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 December 2021 £ |
|---|---|---|---|---|---|
| *Designated* | | | | | |
| Future Projects Reserve | 10,000 | - | - | - | 10,000 |
| **Total unrestricted** | 92,794 | 353,166 | (343,171) | 351 | 103,140 |
| **Restricted** | | | | | |
| Sussex Community Chest | 161 | - | (161) | - | - |
| Clothworkers | 899 | - | (902) | 3 | - |
| Coop Local Community Fund | - | 1,183 | (531) | (652) | - |
| Local Giving Matchfunding Campaign | - | 1,858 | (1,863) | 5 | - |
| Rotary Worthing | - | 788 | (821) | 33 | - |
| Spacehive charity shop grant via WSCC | - | 1,925 | (2,185) | 260 | - |
| **Total restricted** | 1,060 | 5,754 | (6,463) | (351) | - |
| **Total funds** | 93,854 | 358,920 | (349,634) | - | 103,140 |

The specific purposes for which the funds are to be applied are as follows:

B&Q Garden Grant Neighbourly Foundation - Garden expenditure
Sussex Community Foundation - Contribution towards new minibus
Sussex Masonic Charitable Trust - Contribution towards new minibus

**19 Analysis of net assets between funds**

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 December 2022 £ |
|---|---|---|---|
| Tangible fixed assets | 4,955 | - | 4,955 |
| Current assets | 138,082 | 14,701 | 152,783 |
| Current liabilities | (47,470) | - | (47,470) |
| Total net assets | 95,567 | 14,701 | 110,268 |

## Notes to the Financial Statements for the Year Ended 31 December 2022

| | Unrestricted funds General | Total funds at 31 December 2021 |
|---|---|---|
| | £ | £ |
| Tangible fixed assets | 5,334 | 5,334 |
| Current assets | 139,818 | 139,818 |
| Current liabilities | (42,012) | (42,012) |
| Total net assets | 103,140 | 103,140 |

**SUPERSTAR ARTS CIO**

England & Wales - Charity number 1180658

# Accounts

Charity registration number: 1180658

# Superstar Arts CIO

Annual Report and Financial Statements

for the period from 1 August 2020 to 31 December 2021

Hodson & Co
Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

# Superstar Arts CIO

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## Superstar Arts CIO

## Reference and Administrative Details

| | |
|---|---|
| **Trustees** | C Noble<br>C Ryan<br>T Hart |
| **Principal Office** | 61 Kingsland Road<br>Worthing<br>West Sussex<br>BN14 9ED |
| **Charity Registration Number** | 1180658 |
| **Independent Examiner** | Hodson & Co<br>Wiston House<br>1 Wiston Avenue<br>Worthing<br>West Sussex<br>BN14 7QL |

# Superstar Arts CIO

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the period ended 31 December 2021.

### Structure, governance and management

*Nature of governing document*

Superstar Arts is a Charitable Incorporated Organisation (CIO) and was converted from a Community Interest Company (CIC) in 2018. Our charity number is 1180658.

*Recruitment and appointment of trustees*

The board has the power to appoint additional trustees as it considers fit to do so.
None of the trustees has any beneficial interest in the charity.

*Induction and training of trustees*

Potential trustees are selected on the basis of their personal qualities, commitment and familiarity with the issues involved. New trustees are made familiar with the charity vision, operation and goals by dialogue with existing personnel and provision literature pertaining to charity activity.

All trustees are already familiar with the practical work of the charity. New trustees are encouraged to attend all management committee meetings. Short training sessions (if required) to familiarise new trustees with the charity and the context within which it operates are provided internally.

*Organisational structure*

The charity trustees are responsible for the general control and management of the charity, however to ensure smooth running of day to day services, delegate to two managers (Joanne Telling and Joanne Sullivan) who have the required knowledge and skills to make operational decisions. All structural changes will be presented to the trustees for approval. As Superstar Arts has a contract with West Sussex County Council (WSCC) as an approved Day Service provider, the managers use their expert knowledge to deal with learning disabled adults, liaising with social workers, parents and carers.

*Responsibilities of the Managers*

- Timetabling activities and providing appropriate content that fulfils person centred creative and work-based activities, including reviews and planning.
- Financial planning and day to day management.
- Planning and organising projects that create opportunities for participants to engage positively with the community.
- Managing staff and volunteers, ensuring they are conforming to approved work practices and are aware of the vulnerable nature of participants.
- Managing any safeguarding, health & safety or other concerns that may arise.
- Reporting to trustees quarterly as well as working with them on issues relating to their specific specialism.
- Reviews with social workers/parents/carers.
- Overseeing day to day operation of day service.
- Recruiting participants via social services to ensure maximum possible fee income.
- Undertaking staff supervisions and appraisals including pastoral support.
- Recruiting/interviewing potential staff
- Recruiting and supervising volunteers.
- Writing grant applications & organising fundraising activities.
- Liaising with WSCC Commissioning/Purchasing/Community teams.

Managing service requirements
• • Maintaining and monitoring of payroll and staff contracts.
• • Engaging in community collaborations

## Objectives and activities

### *Objects and aims*

To promote social inclusion for the public benefit by preventing people with learning disabilities from becoming socially excluded, Relieving the needs of any such people who are socially excluded and assisting them to integrate into society, particularly but not exclusively by the provision of:
(1) education in the arts,
(2) recreational facilities and opportunities ; and
(3) work based learning and activities.

### *Objectives, strategies and activities*

In this financial year Superstar Arts has adapted to deal with the impact of ongoing issues related to the Coronavirus pandemic as well as continuing to provide important creative and work related opportunities for people with learning disabilities.
During this time services have been going through a process of review and change, it is our mission to:

Use volunteers who are an important resource in delivering projects and activities for Superstar Arts participants. Volunteers give their time freely but are eligible for remuneration of costs incurred for travel/food etc. As many of our participants require support to complete tasks, the staffing ratio we are funded for does not always allow for the support needed whilst learning. Volunteers also play an important role in providing participant support for social events.

Deliver innovative, expressive & artistic experiences, as well as work-based learning and social opportunities for people with learning disabilities.

Use commercial activities , grant applications and fundraising opportunities to work towards financial security. This includes income generated from our online shop, coffee bar, charity shop and garden.

Adapt and review our offer in the light of changes in adult day services, specifically to expand the 'work based learning' emphasis of participant experience. This will be achieved mainly by providing training and practical work experience in designing and printing Superstar products, our coffee shop, charity shop, gardening project and in the operation of our online shop.

Enable people with learning disabilities to process the impact of the Coronavirus pandemic on their lives and social and emotional issues in a positive, creative way. Provide creative opportunities for people with learning disabilities to develop their own ideas and responses to different ideas and situations.

Promote the health, well-being and encourage learning-disabled participants to be as independent as possible, whilst staying safe.

Help people develop friendships, improve social skills and grow positive, productive relationships that will provide support particularly through challenging times.

Create links with local groups and organisations that are public facing to promote positive images of people with learning disabilities.

Maintain our base and main centre of activity within the local community and liaise with the owners of the premises, West Worthing Baptist Church, in providing services such as the jointly run on-site coffee shop. Including when possible to contribute to building refurbishments via joint funding.

Encourage learning through a creative and work based model, promoting discovery, questioning and experimentation, as a vehicle to develop self-esteem and confidence.

Work with people irrespective of age, ethnicity, religion or political views.

**Projects**

Monday - Performing Arts, Express & Create (painting, drawing, textiles, printing), cooking
Tuesday - Art and Community, printing, cooking and gardening
Wednesday - Art and Enterprise, cooking / printing
Thursday - Express Yourself (painting, drawing, sculpture, textiles, printing, animation), cooking
Gardening / Woodwork
Friday - Creative Enterprises

Mon to Fri - Participants are able to take turns accessing work experience opportunities where suitable in our coffee shop, online shop and charity shop.

***Public benefit***

The trustees have referred to the guidance contained in the Charity Commisison's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**Achievements and performance**

Work Based Learning

Work based learning has become an increasingly important part of what we do. WSCC continue with changes to their own 'in-house' offer with the closing of some services. The aim of these changes was to modernise services and move provision from isolated 'units' to more community based provision and work-based learning. Superstar Arts fits in well with this model and is seen as a good example of how services can be integrated into the community, so more learning disabled people will be able to access paid work - developing a model which suits a variety of abilities.

**Creative Projects**

Creative projects remain a very important part of our delivery in and out lockdown with groups being involved with collaborations with Worthing Museum with 'The Cutting Edge' project and later with 'Connections'. We also had success with the sale of products at the Colonnade House Christmas Pop Up shop.

**Friendship Group, Breaks and Weekend Activities**

This has been an important element in the social activities that Superstar Arts provides.
Due to coronavirus restrictions we have been limited to which out of hours services we could provide however we did manage to provide regular on-line Zoom sessions to combat isolation. The friendship group offers evening social events, short breaks and holidays. These have provided participants with the opportunity to build and maintain a social life & develop important friendships, whilst providing parents and carers the opportunity of respite.

# Superstar Arts CIO

## Trustees' Report

**Superstar Charity Shop, Online shop and Coffee bar**
To support the work-based learning model we have successfully taken on a nearby charity shop, as well as taking over the coffee bar at the community church where we are based.
Both are proving steady sources of income and participants are enjoying and developing from the opportunities they offer.
In addition our website was transferred to our own hosting service, and we have created our own online shop platform via Wordpress. We now sell our handmade artistic items all over the world, promoted by our social media platforms.

### Financial review

*Policy on reserves*

The Charity Commission advises that it is good practice to hold six months reserves. We have chosen to aim for this in order to provide a 6 month grace period if we should need to wind down the charity.
We have increased from 4 months to 6 months in order to reflect our growth as a day service and increased financial responsibilities (more staff, more participants, charity shop and coffee bar).
Superstar Arts running costs are approximately £20,000 per month, therefore our reserves target is £120,000. At 31 December 2021 the free reserves were £103,140.
At time of completing this report our reserves stand at approximately £110,000 so this aim is gradually being achieved.

*Investment policy and objectives*

The objects of the company authorises it to invest and deal with moneys not immediately required for its purposes in and upon such investments securities and property as may be thought fit.

### Plans for future periods

*Activities planned to achieve aims*

Special projects provide a broad range of experiences and opportunities for participants, and we have developed strong links with Worthing Museum and have taken part in the exhibition 'Cutting Edge'.
We also continue to work closely with the local SEN school and partners/ providers.
• We plan to seek funding for a newer minibus in order to reinstate respite holidays which in turn generates an income for SSA
• Take part in Brooksteed/Independent Worthing Markets to sell our products.
• We plan to hold an annual Exhibition at Colonnade House
• Celebratory event for 10 year anniversary
• Plan various special projects and events to celebrate our 10 year anniversary from Spring 2022.
• Continue to develop designs for the online shop

### Going concern

There are no material uncertainties about the charity's ability to continue.

The trustees have assessed the impact of the Covid-19 virus and it is difficult to evaluate with any certainty the potential outcome on the charity's activities. However, the trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

## Superstar Arts CIO

## Trustees' Report

**Small companies provision statement**
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 17 August 2022 and signed on its behalf by:



C Noble
Trustee



C Ryan
Trustee

## Superstar Arts CIO

## Statement of Trustees' Responsibilities

The trustees (who are also the directors of Superstar Arts CIO for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial period. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 17 August 2022 and signed on its behalf by:

## Superstar Arts CIO

## Independent Examiner's Report to the trustees of Superstar Arts CIO ("the Company")

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

**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 Superstar Arts CIO 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.

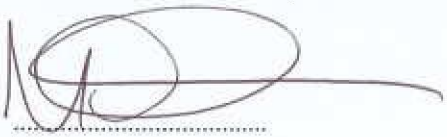
**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Independent Examiner, which is one of the listed bodies.

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 Superstar Arts CIO 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.



.....

Matthew Hodson FCA
Independent Examiner

Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

17 August 2022

## Superstar Arts CIO

## Statement of Financial Activities for the Period from 1 August 2020 to 31 December 2021
## (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2021 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | 3 | 49,608 | 5,754 | 55,362 |
| Charitable activities | 4 | 240,924 | - | 240,924 |
| Other trading activities | 5 | 48,774 | - | 48,774 |
| Other income | | 13,860 | - | 13,860 |
| Total income | | 353,166 | 5,754 | 358,920 |
| **Expenditure on:** | | | | |
| Raising funds | 6 | (887) | - | (887) |
| Charitable activities | 7 | (336,209) | (6,134) | (342,343) |
| Other expenditure | 8 | (6,075) | (329) | (6,404) |
| Total expenditure | | (343,171) | (6,463) | (349,634) |
| Net income/(expenditure) | | 9,995 | (709) | 9,286 |
| Transfers between funds | | 351 | (351) | - |
| Net movement in funds | | 10,346 | (1,060) | 9,286 |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 92,794 | 1,060 | 93,854 |
| Total funds carried forward | 18 | 103,140 | - | 103,140 |

The notes on pages 12 to 23 form an integral part of these financial statements.

## Superstar Arts CIO

## Statement of Financial Activities for the Period from 1 August 2020 to 31 December 2021
## (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2020 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | 3 | 35,904 | 24,475 | 60,379 |
| Charitable activities | 4 | 148,161 | - | 148,161 |
| Other trading activities | 5 | 1,382 | - | 1,382 |
| Other income | | 6,394 | - | 6,394 |
| Total income | | 191,841 | 24,475 | 216,316 |
| **Expenditure on:** | | | | |
| Raising funds | 6 | (588) | - | (588) |
| Charitable activities | 7 | (175,343) | (20,609) | (195,952) |
| Other expenditure | 8 | (1,675) | (1,379) | (3,054) |
| Total expenditure | | (177,606) | (21,988) | (199,594) |
| Net income | | 14,235 | 2,487 | 16,722 |
| Transfers between funds | | 4,156 | (4,156) | - |
| Net movement in funds | | 18,391 | (1,669) | 16,722 |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 74,402 | 2,730 | 77,132 |
| Total funds carried forward | 18 | 92,793 | 1,061 | 93,854 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 18.

## Superstar Arts CIO

## (Registration number: )
## Balance Sheet as at 31 December 2021

| | Note | 2021 £ | 2020 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 13 | 5,334 | 2,872 |
| **Current assets** | | | |
| Stocks | 14 | 1,000 | 1,000 |
| Debtors | 15 | 798 | 1,759 |
| Cash at bank and in hand | 16 | 138,020 | 100,533 |
| | | 139,818 | 103,292 |
| **Creditors: Amounts falling due within one year** | 17 | (42,012) | (12,310) |
| **Net current assets** | | 97,806 | 90,982 |
| **Net assets** | | 103,140 | 93,854 |
| **Funds of the charity:** | | | |
| **Restricted income funds** | | | |
| Restricted funds | 18 | - | 1,060 |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 103,140 | 92,794 |
| **Total funds** | 18 | 103,140 | 93,854 |

For the financial period ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 23 were approved by the trustees, and authorised for issue on 17 August 2022 and signed on their behalf by:

C Noble
Trustee

C Ryan
Trustee

# Superstar Arts CIO

## Notes to the Financial Statements for the Period from 1 August 2020 to 31 December 2021

### 1 Charity status

The charity is a Charitable Incorporated Organisation (CIO) and consequently does not have a share capital.

The address of its registered office is:
61 Kingsland Road
Worthing
West Sussex
BN14 9ED

These financial statements were authorised for issue by the trustees on 17 August 2022.

### 2 Accounting policies

**Summary of significant accounting policies and key accounting estimates**
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Basis of preparation**
Superstar Arts CIO meets the 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 notes.

**Going concern**
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The trustees have assessed the impact of the Covid-19 virus and it is difficult to evaluate with any certainty the potential outcome on the charity's activities. However, the trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

**Exemption from preparing a cash flow statement**
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

**Income and endowments**
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

*Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

*Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

*Deferred income*

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

*Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

*Charitable activities*

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

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

**Government grants**
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**Taxation**
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Tangible fixed assets**
Individual fixed assets costing £100.00 or more are initially recorded at cost.

**Depreciation and amortisation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

**Stock**
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

**Trade debtors**
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

**Cash and cash equivalents**
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

**Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Financial instruments**

*Classification*

The charity only has financial assets and liabilties of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## 3 Income from donations and legacies

| | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| Donations and legacies; | | | |
| Superfriends | 5,398 | - | 5,398 |
| Donations from individuals | 31,995 | - | 31,995 |
| Grants, including capital grants; | | | |
| Government grants | 12,215 | 5,754 | 17,969 |
| **Total for period ended 31 December 2021** | 49,608 | 5,754 | 55,362 |
| **Total for period ended 31 July 2020** | 35,904 | 24,475 | 60,379 |

## 4 Income from charitable activities

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Courses | 240,924 | 240,924 |
| **Total for period ended 31 December 2021** | 240,924 | 240,924 |
| **Total for period ended 31 July 2020** | 148,161 | 148,161 |

## 5 Income from other trading activities

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Trading income; | | |
| Sales of goods and services | 48,774 | 48,774 |
| **Total for period ended 31 December 2021** | 48,774 | 48,774 |
| **Total for period ended 31 July 2020** | 1,382 | 1,382 |

## 6 Expenditure on raising funds

### a) Costs of trading activities

| | Note | Unrestricted funds General £ | Total funds £ |
|---|---|---|---|
| Costs of goods sold | | 887 | 887 |
| **Total for period ended 31 December 2021** | | 887 | 887 |
| **Total for period ended 31 July 2020** | | 588 | 588 |

## 7 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|---|---|---|---|---|
| Courses | | 286,840 | 4,107 | 290,947 |
| Allocated support costs | 9 | 44,113 | 2,027 | 46,140 |
| Governance costs | 9 | 5,256 | - | 5,256 |
| **Total for period ended 31 December 2021** | | 336,209 | 6,134 | 342,343 |
| **Total for period ended 31 July 2020** | | 175,343 | 20,609 | 195,952 |

In addition to the expenditure analysed above, there are also governance costs of £5,256 (2020 - £2,029) which relate directly to charitable activities. See note 9 for further details.

## 8 Other expenditure

| | Note | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|---|---|---|---|---|
| Marketing and publicity | | 398 | - | 398 |
| Other resources expended | | 5,677 | 329 | 6,006 |
| **Total for period ended 31 December 2021** | | 6,075 | 329 | 6,404 |
| **Total for period ended 31 July 2020** | | 1,675 | 1,379 | 3,054 |

## Notes to the Financial Statements for the Period from 1 August 2020 to 31 December 2021

### 9 Analysis of governance and support costs

**Governance costs**

| | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| Staff costs | | | |
| Other staff costs | 92 | - | 92 |
| Independent examiner fees | | | |
| Examination of the financial statements | 1,525 | - | 1,525 |
| Legal fees | 3,639 | - | 3,639 |
| **Total for period ended 31 December 2021** | 5,256 | - | 5,256 |
| **Total for period ended 31 July 2020** | 1,991 | 38 | 2,029 |

### 10 Staff costs

The aggregate payroll costs were as follows:

| | 2021 £ | 31 July 2020 £ |
|---|---|---|
| **Staff costs during the period were:** | | |
| Instructors Fees | 52,411 | 35,738 |
| Staff Salaries | 206,774 | 118,251 |
| Other staff costs | 92 | 78 |
| | 259,277 | 154,067 |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the period expressed as full time equivalents was as follows:

| | 2021 No | 2020 No |
|---|---|---|
| Full Time Employees | 10 | 9 |

No employee received emoluments of more than £60,000 during the period.

## 11 Independent examiner's remuneration

| | 2021 £ | 2020 £ |
|---|---|---|
| Examination of the financial statements | 1,525 | 1,364 |

## 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## 13 Tangible fixed assets

| | Furniture and equipment £ | Motor vehicles £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| At 1 August 2020 | 16,516 | 4,000 | 20,516 |
| Additions | 5,933 | - | 5,933 |
| At 31 December 2021 | 22,449 | 4,000 | 26,449 |
| **Depreciation** | | | |
| At 1 August 2020 | 13,645 | 3,999 | 17,644 |
| Charge for the year | 3,471 | - | 3,471 |
| At 31 December 2021 | 17,116 | 3,999 | 21,115 |
| **Net book value** | | | |
| At 31 December 2021 | 5,333 | 1 | 5,334 |
| At 31 July 2020 | 2,871 | 1 | 2,872 |

## 14 Stock

| | 2021 £ | 2020 £ |
|---|---|---|
| Stocks | 1,000 | 1,000 |

## 15 Debtors

| | 2021 £ | 2020 £ |
|---|---|---|
| Prepayments | 798 | 795 |
| Accrued income | - | 964 |
| | 798 | 1,759 |

## Notes to the Financial Statements for the Period from 1 August 2020 to 31 December 2021

### 16 Cash and cash equivalents

| | 2021 £ | 2020 £ |
|---|---|---|
| Cash on hand | 1,528 | 1,545 |
| Cash at bank | 136,492 | 98,988 |
| | 138,020 | 100,533 |

### 17 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|---|---|---|
| Trade creditors | - | 160 |
| Other taxation and social security | 4,297 | 2,217 |
| Trustees current accounts | 769 | 769 |
| Other creditors | 1,340 | 1,511 |
| Accruals | 1,215 | 1,100 |
| Deferred income | 34,391 | 6,553 |
| | 42,012 | 12,310 |

### 18 Funds

| | Balance at 1 August 2020 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 December 2021 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| ***General*** | | | | | |
| Unrestricted Funds | 82,794 | 353,166 | (343,171) | 351 | 93,140 |
| ***Designated*** | | | | | |
| Future Projects Reserve | 10,000 | - | - | - | 10,000 |
| **Total unrestricted funds** | 92,794 | 353,166 | (343,171) | 351 | 103,140 |

## Superstar Arts CIO

## Notes to the Financial Statements for the Period from 1 August 2020 to 31 December 2021

| | Balance at 1 August 2020 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 December 2021 £ |
|---|---|---|---|---|---|
| **Restricted funds** | | | | | |
| Sussex Community Chest | 161 | - | (161) | - | - |
| Clothworkers | 899 | - | (902) | 3 | - |
| Coop Local Community Fund | - | 1,183 | (531) | (652) | - |
| Local Giving Matchfunding Campaign | - | 1,858 | (1,863) | 5 | - |
| Rotary Worthing | - | 788 | (821) | 33 | - |
| Spacehive charity shop grant via WSCC | - | 1,925 | (2,185) | 260 | - |
| **Total restricted funds** | 1,060 | 5,754 | (6,463) | (351) | - |
| **Total funds** | 93,854 | 358,920 | (349,634) | - | 103,140 |

| | Balance at 1 August 2019 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 July 2020 £ |
|---|---|---|---|---|---|
| **Unrestricted** | | | | | |
| ***General*** | | | | | |
| Unrestricted Funds | 74,402 | 191,843 | (177,606) | (5,845) | 82,794 |
| ***Designated*** | | | | | |
| Future Projects Reserve | - | - | - | 10,000 | 10,000 |
| **Total unrestricted** | 74,402 | 191,843 | (177,606) | 4,155 | 92,794 |
| **Restricted** | | | | | |
| Sussex Community Chest | 2,730 | 4,800 | (6,975) | (395) | 160 |
| Clothworkers | - | 4,000 | (2,479) | (621) | 900 |
| Tesco Groundwork | - | 500 | (500) | - | - |
| National Lottery | - | 14,800 | (11,660) | (3,140) | - |
| AWT Commissions | - | 125 | (125) | - | - |
| Worthing Community Fund | - | 250 | (250) | - | - |
| **Total restricted** | 2,730 | 24,475 | (21,989) | (4,156) | 1,060 |
| **Total funds** | 77,132 | 216,318 | (199,595) | (1) | 93,854 |

The specific purposes for which the funds are to be applied are as follows:

Sussex Community Chest Foundation and Tesco Groundwork - Restricted to fascilitate COVID response, and delivering outreach support for the members.
Clothworkers - To allow the clothworkers service to continue, including purchasing art supplies and IT equipment.
National Lottery - Restricted to fund animation project equipment.
AWT Commissions - a project set up to fund a small ceramics project.
Worthing Community Fund - Grant received to fund office, shop and music equipment.

**19 Analysis of net assets between funds**

| | Unrestricted funds General £ | Total funds at 31 December 2021 £ |
|---|---|---|
| Tangible fixed assets | 5,334 | 5,334 |
| Current assets | 139,818 | 139,818 |
| Current liabilities | (42,012) | (42,012) |
| Total net assets | 103,140 | 103,140 |

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 July 2020 £ |
|---|---|---|---|
| Tangible fixed assets | 2,872 | - | 2,872 |
| Current assets | 102,231 | 1,061 | 103,292 |
| Current liabilities | (12,310) | - | (12,310) |
| Total net assets | 92,793 | 1,061 | 93,854 |

**SUPERSTAR ARTS CIO**

England & Wales - Charity number 1180658

# Accounts

Charity registration number: 1180658

# Superstar Arts CIO

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 July 2020

Hodson & Co
Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

# Superstar Arts CIO

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## Superstar Arts CIO

## Reference and Administrative Details

| | |
|---|---|
| **Trustees** | C Stanley<br>C Noble<br>A R Johnson<br>C A Ryan |
| **Principal Office** | 61 Kingsland Road<br>Worthing<br>West Sussex<br>BN14 9ED |
| **Charity Registration Number** | 1180658 |
| **Independent Examiner** | Hodson & Co<br>Wiston House<br>1 Wiston Avenue<br>Worthing<br>West Sussex<br>BN14 7QL |

# Superstar Arts CIO

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2020.

### Structure, governance and management

***Nature of governing document***

Superstar Arts is a Charitable Incorporated Organisation (CIO) and was converted from a Community Interest Company (CIC) in 2018. Our charity number is 1180658.

***Recruitment and appointment of trustees***

The board has the power to appoint additional trustees as it considers fit to do so.
None of the trustees has any beneficial interest in the charity.

***Induction and training of trustees***

Potential trustees are selected on the basis of their personal qualities, commitment and familiarity with the issues involved. New trustees are made familiar with the charity vision, operation and goals by dialogue with existing personnel and provision literature pertaining to charity activity.

All trustees are already familiar with the practical work of the charity. New trustees are encouraged to attend all management committee meetings. Short training sessions (if required) to familiarise new trustees with the charity and the context within which it operates are provided internally.

***Organisational structure***

The charity trustees are responsible for the general control and management of the charity, however to ensure smooth running of day to day services, delegate to two managers (Joanne Telling and Joanne Sullivan) who have the required knowledge and skills to make operational decisions. All structural changes will be presented to the trustees for approval. As Superstar Arts has a contract with West Sussex County Council (WSCC) as an approved Day Service provider, the manager's use their expert knowledge to deal with looked after adults, liaising with social workers, parents and carers.

***Responsibilities of the Managers***

- Timetabling activities and providing appropriate content that fulfils person centred creative and work-based activities
- Financial planning and day to day control
- Planning and organising projects that create opportunities for participants to engage positively with the community
- Managing staff and volunteers, ensuring they are conforming to approved work practices and are aware of the vulnerable nature of participants
- Managing any safeguarding or other concerns that may arise
- Reporting to trustees quarterly and work with them on issues relating to their specific specialism.

# Superstar Arts CIO

## Trustees' Report

### Objectives and activities

***Objects and aims***

To promote social inclusion for the public benefit by preventing people with learning disabilities from becoming socially excluded, Relieving the needs of any such people who are socially excluded and assisting them to integrate into society, particularly but not exclusively by the provision of:
(1) education in the arts,
(2) recreational facilities and opportunities ; and
(3) work based learning and activities.

***Objectives, strategies and activities***

As all of us have had to, Superstar Arts has had to adapt in this financial year to deal with the impact of the current Coronavirus pandemic as well as continuing to provide important creative and work related opportunities for people with learning disabilities. At a time when services are also going through a process of review and change, it is our mission to:

Use volunteers who are an important resource in delivering projects and activities for Superstar Arts participants. Volunteers give their time freely but are eligible for remuneration of costs incurred for travel/food etc. As many of our participants require support to complete tasks, the staffing ratio we are funded for does not allow for the support needed whilst learning. Volunteers also play an important role in providing participant support for social events.

Deliver innovative artistic experiences and opportunities for people with learning disabilities.

Use commercial opportunities and fundraising opportunities to become financially secure, enabling us to fulfil our role as an approved day service provider.

Adapt and review our offer in the light of changes in adult day services, specifically to expand the 'work based learning' emphasis of participant experience. This will be achieved in the main by providing training and practical work experience in our coffee shop, charity shop and in the operation of our online shop.

Enable people with learning disabilities to process the impact of the Coronavirus pandemic on their lives and social and emotional issues in a positive, creative way.

Provide creative opportunities for people with learning disabilities to develop their own ideas and responses to different ideas and situations.

Promote the health, well-being and encourage learning-disabled participants to be as independent as possible, whilst staying safe.

Help people develop friendships, improve social skills and develop positive, productive relationships that will provide support particularly through challenging times.

Create links with local groups and organisations that are public facing to promote positive images of people with learning disabilities.

Maintain our base and main centre of activity within the local community and liaise with the owners of the premises, West Worthing Baptist Church, in providing services such as the jointly run on-site coffee shop.

Encourage learning through a creative and work based model, promoting discovery, questioning and experimentation, as a vehicle to develop self-esteem and confidence.

Work with people irrespective of age, ethnicity, religion or political views.

Aug 2019-July 2020

Projects

Monday - Drama/Music/Dance, Express Yourself (painting, drawing, textiles, printing), cooking
Tuesday - Art and Community, cooking and gardening
Wednesday - Art and Enterprise, cooking
Thursday - Express Yourself (painting, drawing, sculpture, textiles, printing, animation), cooking
Friday - Creative Enterprises

***Public benefit***

The trustees have referred to the guidance contained in the Charity Commisison's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**Achievements and performance**
Work Based Learning

Work based learning has become an increasingly important part of what we do. Before the current pandemic started affecting us all directly in March 2020 with the first lockdown, WSCC were proposing changes to their own 'in house' offer with the closing of services such as The Pines (Durrington) and Coastal Enterprises (East Worthing). The aim of these changes was to modernise services and move provision from isolated 'units' to more community based provision. Superstar Arts fits in well with this model and is seen as a good example of how services can be integrated into the community. The County Council are also looking to develop 'work skills' models so more learning disabled people will be able to access paid work. We feel that this will work only for a few people and the notion of moving into full time employment is unrealistic. They see the voluntary sector as a sector that could also provide community based activities for some people. In ordinary times, the general population have a long way to go to gain the skills to support learning-disabled people effectively, with the impact of Coronavirus on the hospitality and catering sector, it will take quite some time for the conditions to be right to provide supported employment opportunities for learning disabled people.

**Friendship Group, Breaks and Weekend Activities**
There is important growth in the social element of what Superstar Arts has been providing. This has historically been a weekly friendship group, monthly weekend activities and short breaks and holidays.
These have provided participants with the opportunity to build and maintain important friendships, whilst providing parents and carers the opportunity of respite.

**Superstar Charity Shop and Coffee bar**
To support the work based learning model we are developing we are taking on the final year of the lease on a charity shop, as well as taking over the coffee bar at the community church where we are based.

# Superstar Arts CIO

## Trustees' Report

### Financial review

*Policy on reserves*

It is advised that it is good practice to hold three months reserves. We have chosen to hold four months reserves to provide a 4 month grace period if we should need to wind down the charity. This has proved to be prudent during the last year with the impact of the Coronavirus pandemic.
Superstar Arts running costs are approximately £20,000 per month, therefore our reserves target is £80,000. We are currently holding £90,000 reserves. The additional £10,000 will be allocated for future projects. At 31 December the actual free reserves were £79,921 (2019: £73,277).

*Investment policy and objectives*

The objects of the company authorises it to invest and deal with moneys not immediately required for its purposes in and upon such investments securities and property as may be thought fit.

### Plans for future periods

*Activities planned to achieve aims*

Special projects provide a broad range of experiences and opportunities for participants and we have developed strong links with Worthing Museum and are taking part in their forthcoming exhibition 'Cutting Edge'. We are also in discussion with the museum about a project and exhibition where Superstar participants produce work in response to the collection. We also work closely with the local SEN school and partners providers.

### Going concern

There are no material uncertainties about the charity's ability to continue.

The trustees have assessed the impact of the Covid-19 virus and it is difficult to evaluate with any certainty the potential outcome on the charity's activities. However, the trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

### Financial instruments

*Objectives and policies*

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

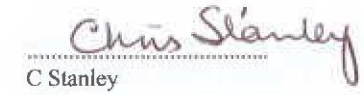
### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

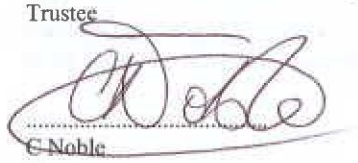
## Superstar Arts CIO

## Trustees' Report

The annual report was approved by the trustees of the charity on 28 March 2021 and signed on its behalf by:



C Stanley
Trustee



C Noble
Trustee

## Superstar Arts CIO

## Statement of Trustees' Responsibilities

The trustees (who are also the directors of Superstar Arts CIO for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 28 March 2021 and signed on its behalf by:

Chris Stanley

.....

C Stanley
Trustee

.....

C Noble
Trustee

## Superstar Arts CIO

## Independent Examiner's Report to the trustees of Superstar Arts CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2020 which are set out on pages 9 to 22.

**Respective responsibilities of trustees and examiner**

As the charity's trustees of Superstar Arts CIO (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 Superstar Arts CIO 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 Superstar Arts CIO 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.

.....

Matthew Hodson FCA
Independent Examiner

Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

Date: 28/3/21

## Superstar Arts CIO

### Statement of Financial Activities for the Year Ended 31 July 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2020 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | 3 | 35,904 | 24,475 | 60,379 |
| Charitable activities | 4 | 148,161 | - | 148,161 |
| Other trading activities | 5 | 1,382 | - | 1,382 |
| Other income | | 6,394 | - | 6,394 |
| Total income | | 191,841 | 24,475 | 216,316 |
| **Expenditure on:** | | | | |
| Raising funds | 6 | (588) | - | (588) |
| Charitable activities | 7 | (175,343) | (20,609) | (195,952) |
| Other expenditure | 8 | (1,675) | (1,379) | (3,054) |
| Total expenditure | | (177,606) | (21,988) | (199,594) |
| Net income | | 14,235 | 2,487 | 16,722 |
| Transfers between funds | | 4,156 | (4,156) | - |
| Net movement in funds | | 18,391 | (1,669) | 16,722 |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 74,402 | 2,730 | 77,132 |
| Total funds carried forward | 18 | 92,793 | 1,061 | 93,854 |

## Superstar Arts CIO

### Statement of Financial Activities for the Year Ended 31 July 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2019 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | 3 | 49,051 | 2,855 | 51,906 |
| Charitable activities | 4 | 204,623 | - | 204,623 |
| Other trading activities | 5 | 2,125 | - | 2,125 |
| Total income | | 255,799 | 2,855 | 258,654 |
| **Expenditure on:** | | | | |
| Raising funds | 6 | (717) | - | (717) |
| Charitable activities | 7 | (201,772) | (125) | (201,897) |
| Other expenditure | 8 | (2,466) | - | (2,466) |
| Total expenditure | | (204,955) | (125) | (205,080) |
| Net income | | 50,844 | 2,730 | 53,574 |
| Net movement in funds | | 50,844 | 2,730 | 53,574 |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 23,558 | - | 23,558 |
| Total funds carried forward | 18 | 74,402 | 2,730 | 77,132 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 18.

## Superstar Arts CIO

## (Registration number: )
## Balance Sheet as at 31 July 2020

| | Note | 2020 £ | 2019 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 13 | 2,872 | 1,125 |
| **Current assets** | | | |
| Stocks | 14 | 1,000 | 1,000 |
| Debtors | 15 | 1,759 | 1,404 |
| Cash at bank and in hand | 16 | 100,533 | 84,554 |
| | | 103,292 | 86,958 |
| **Creditors: Amounts falling due within one year** | 17 | (12,310) | (10,951) |
| **Net current assets** | | 90,982 | 76,007 |
| **Net assets** | | 93,854 | 77,132 |
| **Funds of the charity:** | | | |
| **Restricted income funds** | | | |
| Restricted funds | 18 | 1,061 | 2,730 |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 92,793 | 74,402 |
| **Total funds** | 18 | 93,854 | 77,132 |

For the financial year ending 31 July 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

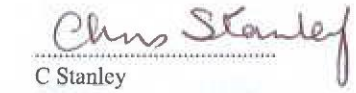
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

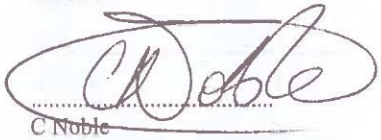
## Superstar Arts CIO

## (Registration number: )
## Balance Sheet as at 31 July 2020

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 28 March 2021 and signed on their behalf by:



C Stanley
Trustee



C Noble
Trustee

## Notes to the Financial Statements for the Year Ended 31 July 2020

### 1 Charity status

The charity is a Charitable Incorporated Organisation (CIO) and consequently does not have a share capital.

The address of its registered office is:
61 Kingsland Road
Worthing
West Sussex
BN14 9ED

These financial statements were authorised for issue by the trustees on 28 March 2021.

### 2 Accounting policies

**Summary of significant accounting policies and key accounting estimates**
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

**Basis of preparation**
Superstar Arts CIO meets the 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 notes.

**Going concern**
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The trustees have assessed the impact of the Covid-19 virus and it is difficult to evaluate with any certainty the potential outcome on the charity's activities. However, the trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

**Exemption from preparing a cash flow statement**
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

**Income and endowments**
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

***Charitable activities***

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

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

**Government grants**
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**Taxation**
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Tangible fixed assets**
Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation and amortisation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

**Stock**
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

**Trade debtors**
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

**Cash and cash equivalents**
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

**Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Financial instruments**

***Classification***

The charity only has financial assets and liabilties of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## 3 Income from donations and legacies

| | Unrestricted funds | | | |
|---|---|---|---|---|
| | General | Restricted funds | Total 2020 | Total 2019 |
| | £ | £ | £ | £ |
| Donations and legacies; | | | | |
| Superfriends | 12,942 | - | 12,942 | 27,495 |
| Donations from individuals | 22,962 | - | 22,962 | 21,556 |
| Grants, including capital grants; | | | | |
| Government grants | - | 24,475 | 24,475 | 2,855 |
| | 35,904 | 24,475 | 60,379 | 51,906 |

## 4 Income from charitable activities

| | Unrestricted funds | | |
|---|---|---|---|
| | General | Total 2020 | Total 2019 |
| | £ | £ | £ |
| Courses | 148,161 | 148,161 | 204,623 |

## 5 Income from other trading activities

| | Unrestricted funds | | |
|---|---|---|---|
| | General | Total 2020 | Total 2019 |
| | £ | £ | £ |
| Trading income; | | | |
| Sales of goods and services | 1,382 | 1,382 | 2,125 |
| | 1,382 | 1,382 | 2,125 |

## 6 Expenditure on raising funds

### a) Costs of trading activities

| | Note | Unrestricted funds General £ | Total 2020 £ | Total 2019 £ |
|---|---|---|---|---|
| Costs of goods sold | | 588 | 588 | 717 |
| | | 588 | 588 | 717 |

## 7 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Restricted funds £ | Total 2020 £ | Total 2019 £ |
|---|---|---|---|---|---|
| Courses | | 155,823 | 16,251 | 172,074 | 178,210 |
| Allocated support costs | 9 | 17,529 | 4,320 | 21,849 | 22,085 |
| Governance costs | 9 | 1,991 | 38 | 2,029 | 1,602 |
| | | 175,343 | 20,609 | 195,952 | 201,897 |

£175,343 (2019 - £201,772) of the above expenditure was attributable to unrestricted funds and £20,609 (2019 - £125) to restricted funds.

## 8 Other expenditure

| | Note | Unrestricted funds General £ | Restricted funds £ | Total 2020 £ | Total 2019 £ |
|---|---|---|---|---|---|
| Marketing and publicity | | 257 | - | 257 | 525 |
| Other resources expended | | 1,418 | 1,379 | 2,797 | 1,941 |
| | | 1,675 | 1,379 | 3,054 | 2,466 |

## 9 Analysis of governance and support costs

**Governance costs**

| | Unrestricted funds General £ | Restricted funds £ | Total 2020 £ | Total 2019 £ |
|---|---|---|---|---|
| Staff costs | | | | |
| Other staff costs | 40 | 38 | 78 | 46 |
| Independent examiner fees | | | | |
| Examination of the financial statements | 1,364 | - | 1,364 | 840 |
| Legal fees | 587 | - | 587 | 716 |
| | 1,991 | 38 | 2,029 | 1,602 |

## 10 Staff costs

The aggregate payroll costs were as follows:

| | 2020 £ | 2019 £ |
|---|---|---|
| **Staff costs during the year were:** | | |
| Instructors Fees | 35,738 | 51,322 |
| Staff Salaries | 118,251 | 102,553 |
| Other staff costs | 78 | 46 |
| | 154,067 | 153,921 |

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2020 No | 2019 No |
|---|---|---|
| Full Time Employees | 9 | 8 |

Contributions to the employee pension schemes for the year totalled £1,916 (2019 - £1,401).

No employee received emoluments of more than £60,000 during the year.

## 11 Independent examiner's remuneration

| | 2020 £ | 2019 £ |
|---|---|---|
| Examination of the financial statements | 1,364 | 840 |

## 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## 13 Tangible fixed assets

| | Furniture and equipment £ | Motor vehicles £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| At 1 August 2019 | 12,360 | 4,000 | 16,360 |
| Additions | 4,156 | - | 4,156 |
| At 31 July 2020 | 16,516 | 4,000 | 20,516 |
| **Depreciation** | | | |
| At 1 August 2019 | 11,236 | 3,999 | 15,235 |
| Charge for the year | 2,409 | - | 2,409 |
| At 31 July 2020 | 13,645 | 3,999 | 17,644 |
| **Net book value** | | | |
| At 31 July 2020 | 2,871 | 1 | 2,872 |
| At 31 July 2019 | 1,124 | 1 | 1,125 |

## 14 Stock

| | 2020 £ | 2019 £ |
|---|---|---|
| Stocks | 1,000 | 1,000 |

## 15 Debtors

| | 2020 £ | 2019 £ |
|---|---|---|
| Prepayments | 795 | 1,404 |
| Accrued income | 964 | - |
| | 1,759 | 1,404 |

## 16 Cash and cash equivalents

| | 2020 £ | 2019 £ |
|---|---|---|
| Cash on hand | 1,545 | 1,458 |
| Cash at bank | 98,988 | 83,096 |
| | 100,533 | 84,554 |

## 17 Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|---|---|---|
| Trade creditors | 160 | 195 |
| Other taxation and social security | 2,217 | 1,290 |
| Trustees current accounts | 769 | 1,015 |
| Other creditors | 1,511 | (1,061) |
| Accruals | 1,100 | 810 |
| Deferred income | 6,553 | 8,702 |
| | 12,310 | 10,951 |

## 18 Funds

| | Balance at 1 August 2019 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 July 2020 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| ***General*** | | | | | |
| Unrestricted Funds | 74,402 | 191,842 | (177,606) | (5,845) | 82,793 |
| ***Designated*** | | | | | |
| Future Projects Reserve | - | - | - | 10,000 | 10,000 |
| **Total Unrestricted funds** | 74,402 | 191,842 | (177,606) | 4,155 | 92,793 |
| **Restricted funds** | | | | | |
| Sussex Community Chest | 2,730 | 4,800 | (6,975) | (395) | 160 |
| Clothworkers | - | 4,000 | (2,479) | (621) | 900 |
| Tesco Groundwork | - | 500 | (500) | - | - |
| National Lottery | - | 14,800 | (11,660) | (3,140) | - |
| AWT Commissions | - | 125 | (125) | - | - |
| Worthing Community Fund | - | 250 | (250) | - | - |
| **Total restricted funds** | 2,730 | 24,475 | (21,989) | (4,156) | 1,060 |
| **Total funds** | 77,132 | 216,317 | (199,595) | (1) | 93,853 |

| | Balance at 1 August 2018 £ | Incoming resources £ | Resources expended £ | Balance at 31 July 2019 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| ***General*** | | | | |
| Unrestricted Funds | 23,558 | 255,799 | (204,955) | 74,402 |
| **Restricted funds** | | | | |
| WBC Restricted | - | 125 | (125) | - |
| Sussex Community Chest | - | 2,730 | - | 2,730 |
| **Total restricted funds** | - | 2,855 | (125) | 2,730 |
| **Total funds** | 23,558 | 258,654 | (205,080) | 77,132 |

The specific purposes for which the funds are to be applied are as follows:

Sussex Community Chest Foundation and Tesco Groundwork - Restricted to fascilitate COVID response, and delivering outreach support for the members.
Clothworkers - To allow the clothworkers service to continue, including purchasing art supplies and IT equipment.
National Lottery - Restricted to fund animation project equipment.
AWT Commissions - a project set up to fund a small ceramics project.
Worthing Community Fund - Grant received to fund office, shop and music equipment.

**19 Analysis of net assets between funds**

| | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| Tangible fixed assets | 2,872 | - | 2,872 |
| Current assets | 102,231 | 1,061 | 103,292 |
| Current liabilities | (12,310) | - | (12,310) |
| Total net assets | 92,793 | 1,061 | 93,854 |

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 July 2019 £ |
|---|---|---|---|
| Tangible fixed assets | 1,125 | - | 1,125 |
| Current assets | 84,228 | 2,730 | 86,958 |
| Current liabilities | (10,951) | - | (10,951) |
| Total net assets | 74,402 | 2,730 | 77,132 |