

REGISTERED COMPANY NUMBER: CE024109 (England and Wales)  
REGISTERED CHARITY NUMBER: 1191455

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 1 December 2023  
for  
Arts and Crafts Community Centre

Golden Valley Accountancy Limited  
Unit 4  
Westwood Industrial Estate  
Pontrilas  
Herefordshire  
HR2 0EL

Contents of the Financial Statements  
for the Year Ended 1 December 2023

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13 to 14

## Arts and Crafts Community Centre

### Report of the Trustees for the Year Ended 1 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 1 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Arts and Crafts Community Centre's aims are to provide a wide range of arts and crafts opportunities for the local community to experience. Although, this does not exclude visitors to our area who will also benefit from the experiences we can offer. At the core is the promotion of the health and wellbeing benefits borne out of the associated social interaction intrinsic to sharing skills and ideas.

##### **Significant activities**

During our third accounting year, 02/12/22 to 01/12/2023, we continued to offer a variety courses, building upon our successes of previous years. We did not apply for any grant funding during this period. We ran 10 courses with a total of 62 participants.

We provided a children's tie dye morning session which was very well attended by 14 children along with their parents/carers.

The weekly craft club continues to grow and is very beneficial to the local residents by creating a happy and welcoming space for community crafting and friendship.

We chose not to participate in h.Art this year as without permanent premises the hire of a venue over a 10 day period can be problematic. We will be booking to participate in 2024.

Permanent premises within Ewyas Harold in which to base our charity were finally secured in November 2023. We continued to hire St Michael's Hall to host our courses and Craft Club up until the end of December 2023 while we organised our new building ready for opening to the public in 2024.

We held a Christmas Craft Fair in Ewyas Harold Memorial Hall (adjacent to our new premises) This gave the opportunity for 22 local craftspeople to display and sell their wares. The event was very well attended and space was provided for people to engage in some hands on crafting as well as a welcoming café area for people to meet and chat over tea and cake after browsing a wide range of craft on display.

##### **Public benefit**

The trustees have full regard to the guidance issued by the Charity Commission on public benefit.

## **OBJECTIVES AND ACTIVITIES**

### **Social investments**

Arrangements were made with Taurus Healthcare to provide space for social prescribing sessions, which are an important element of our charitable aims. These sessions are to begin in January 2024 in a room furnished specifically for that purpose.

The thriving weekly Craft Club is also fulfilling the need to combat social isolation and encourage community engagement.

A weekly Sewing Club will commence in January 2024 as well as a Men's Club due to begin in the spring of 2024

### **Grantmaking**

We remain a charity that does not give grants.

### **Volunteers**

Currently the Charity continues to be run by the 4 Trustees but now we have secured a lease on our premises a committee of interested volunteers has been organised and will meet in January 2024. At that point volunteers will be appointed to various roles to enable the Charity to grow and fulfil all its aims.

We added 62 more Friends to our community of helpers, volunteers and local people with an interest in our Charity. The Friends have been invaluable in their practical help during courses and willingness to take part in running events held so far. We anticipate that their role will be vital in helping to run the Community Craft Centre.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The Arts and Crafts Community Centre has been successful in its aim of providing affordable arts and crafts experiences for the local community.

As well as the learning opportunities, local artists and craftsmen have been able to benefit by sharing their skills to an engaged group of students. This has heightened interest in crafts that students were not previously exposed to.

We expanded our courses on offer to include provision for children to participate. This was very well received and will grow once we have moved into our premises in 2024.

All the courses have been very well received and participants enjoyed learning in a friendly, relaxed and safe environment.

The weekly Craft Club continues to offer an important role in combating rural social isolation.

## **FINANCIAL REVIEW**

### **Financial position**

The Arts and Crafts Community Centre continues to have a healthy bank balance. Our opening balance was £45326.53 and closing balance was £44181.69. We used our funds to pay the first rent instalment for our premises in November as well as solicitor's fees for the lease and building and contents insurance. Funds were also spent on furnishing the Craft Centre ready for opening in early 2024.

Arts and Crafts Community Centre

Report of the Trustees  
for the Year Ended 1 December 2023

**FINANCIAL REVIEW**

**Reserves policy**

The Arts and Crafts Community Centre holds no reserves.

As a new Charity we are fund raising to deliver a service to the community. Currently we do not have the funds to set aside reserves.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Currently as a new charity the existing Trustees look to individuals within the community whose skills will be of benefit to the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE024109 (England and Wales)

**Registered Charity number**

1191455

**Registered office**

Ewyas Harold Craft Centre  
Pontrilas Road  
Ewyas Harold  
Hereford  
Herefordshire  
HR2 0EL

**Trustees**

A Huntley  
A Thoo  
A Booth  
F Witcher

**Company Secretary**

**Independent Examiner**

Golden Valley Accountancy Limited  
Unit 4  
Westwood Industrial Estate  
Pontrilas  
Herefordshire  
HR2 0EL

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

.....  
Trustee

Independent Examiner's Report to the Trustees of  
Arts and Crafts Community Centre

**Independent examiner's report to the trustees of Arts and Crafts Community Centre ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 1 December 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Golden Valley Accountancy

Golden Valley Accountancy Limited  
Unit 4  
Westwood Industrial Estate  
Pontrilas  
Herefordshire  
HR2 0EL

Date: .....

Arts and Crafts Community Centre

Statement of Financial Activities  
for the Year Ended 1 December 2023

	Notes	1.12.23 Unrestricted fund £	1.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		5,778	11,218
<b>Charitable activities</b>			
Grants		1,475	10,440
Investment income	2	75	-
<b>Total</b>		<u>7,328</u>	<u>21,658</u>
<b>EXPENDITURE ON</b>			
Raising funds		-	8,342
<b>Charitable activities</b>			
Arts and Crafts activities		6,380	10,380
Governance Costs		-	40
Other		250	-
<b>Total</b>		<u>6,630</u>	<u>18,762</u>
<b>NET INCOME</b>		698	2,896
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		44,936	42,040
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>45,634</u></u>	<u><u>44,936</u></u>

The notes form part of these financial statements

Arts and Crafts Community Centre

Balance Sheet  
1 December 2023

	Notes	1.12.23 Unrestricted fund £	1.12.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	1,975	-
<b>CURRENT ASSETS</b>			
Debtors	7	18	-
Cash at bank		44,181	45,326
		<hr/> 44,199	<hr/> 45,326
<b>CREDITORS</b>			
Amounts falling due within one year	8	(540)	(390)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<hr/> 43,659	<hr/> 44,936
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		45,634	44,936
		<hr/>	<hr/>
<b>NET ASSETS</b>		<hr/> 45,634	<hr/> 44,936
<b>FUNDS</b>	9		
Unrestricted funds		45,634	44,936
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<hr/> 45,634	<hr/> 44,936

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 1 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 1 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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



Arts and Crafts Community Centre

Balance Sheet - continued

1 December 2023

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

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

.....  
Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Notes to the Financial Statements - continued  
for the Year Ended 1 December 2023

**2. INVESTMENT INCOME**

	1.12.23	1.12.22
	£	£
Deposit account interest	75	-
	<u>75</u>	<u>-</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	1.12.23	1.12.22
	£	£
Depreciation - owned assets	348	-
	<u>348</u>	<u>-</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 1 December 2023 nor for the year ended 1 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 1 December 2023 nor for the year ended 1 December 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	11,218
<b>Charitable activities</b>	
Grants	10,440
<b>Total</b>	<u>21,658</u>
<b>EXPENDITURE ON</b>	
Raising funds	8,342
<b>Charitable activities</b>	
Arts and Crafts activities	10,380
Governance Costs	40
<b>Total</b>	<u>18,762</u>
<b>NET INCOME</b>	2,896
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	42,040

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**TOTAL FUNDS CARRIED  
FORWARD**

44,936

**6. TANGIBLE FIXED ASSETS**

Fixtures  
and  
fittings  
£

**COST**

Additions

2,323

**DEPRECIATION**

Charge for year

348

**NET BOOK VALUE**

At 1 December 2023

1,975

At 1 December 2022

-

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

1.12.23  
£

1.12.22  
£

Other debtors

18

-

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

1.12.23  
£

1.12.22  
£

Trade creditors

540

390

**9. MOVEMENT IN FUNDS**

	At 2.12.22 £	Net movement in funds £	At 1.12.23 £
<b>Unrestricted funds</b>			
General fund	44,936	698	45,634
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>44,936</u>	<u>698</u>	<u>45,634</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	7,328	(6,630)	698
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>7,328</u>	<u>(6,630)</u>	<u>698</u>

**Comparatives for movement in funds**

	At 2.12.21 £	Net movement in funds £	At 1.12.22 £
<b>Unrestricted funds</b>			
General fund	42,040	2,896	44,936
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>42,040</u>	<u>2,896</u>	<u>44,936</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	21,658	(18,762)	2,896
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>21,658</u>	<u>(18,762)</u>	<u>2,896</u>

**9. MOVEMENT IN FUNDS - continued**

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

	At 2.12.21 £	Net movement in funds £	At 1.12.23 £
<b>Unrestricted funds</b>			
General fund	42,040	3,594	45,634
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>42,040</u>	<u>3,594</u>	<u>45,634</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,986	(25,392)	3,594
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>28,986</u>	<u>(25,392)</u>	<u>3,594</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 1 December 2023.

Arts and Crafts Community Centre

Detailed Statement of Financial Activities  
for the Year Ended 1 December 2023

	1.12.23 £	1.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,119	1,858
Earned Income	4,659	9,360
	<hr/> 5,778	<hr/> 11,218
<b>Investment income</b>		
Deposit account interest	75	-
<b>Charitable activities</b>		
Grants	1,475	10,440
	<hr/> 7,328	<hr/> 21,658
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Course Costs	-	8,342
<b>Charitable activities</b>		
Insurance	375	185
Postage and stationery	-	684
Advertising	135	81
	<hr/> 510	<hr/> 950
<b>Other</b>		
Professional Fees	250	-
<b>Support costs</b>		
<b>Management</b>		
Rent	3,484	3,165
Sundries	267	2,336
	<hr/> 3,751	<hr/> 5,501
<b>Finance</b>		
Bank charges	15	-
Depreciation of tangible fixed assets	348	-
	<hr/> 363	<hr/> -

This page does not form part of the statutory financial statements

Arts and Crafts Community Centre

Detailed Statement of Financial Activities  
for the Year Ended 1 December 2023

	1.12.23 £	1.12.22 £
<b>Finance</b>		
<b>Governance costs</b>		
Legal Fees	-	40
Accountancy and legal fees	540	390
Payments to exhibitors	1,216	2,862
Show Fees	-	677
	<hr/> 1,756	<hr/> 3,969
Total resources expended	<hr/> 6,630	<hr/> 18,762
<b>Net income</b>	<hr/> <hr/> 698	<hr/> <hr/> 2,896

This page does not form part of the statutory financial statements