

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 1 December 2024  
for  
Arts and Crafts Community Centre

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

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for the Year Ended 1 December 2024

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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 2024. 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 Ewyas Harold Community Craft Centre's aims are to provide a wide range of arts and crafts opportunities for the local community to experience. This doesn't exclude visitors to our area who can also benefit from what we 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**

At the end of March, during our fourth accounting year, 02/12/23 to 01/12/2024, we moved into new premises in Ewyas Harold, and hit the ground running, offering clubs, a coffee shop, exhibitions, a gallery selling handcrafted items, and a variety of craft courses. These included print making, silver jewellery, spinning, crochet, flower arranging and felting for kids. We ran 31 courses, taking 183 bookings of which 66 were first timers. We received a grant of £990 from Hereford Together (HT) that enabled us to buy course equipment and facilities to help improve access for all, like a baby changing unit.

The weekly craft and sewing clubs continue to thrive, and have been described as a lifeline by some regulars, several of whom sadly lost loved ones recently. Crafting in company and the friendships formed have also made a big difference to local club-goers who live alone. For some it has become a focal point, and they pop in regularly to craft and chat - testament to the Centre's friendly, welcoming atmosphere. Since the move to our new home we've also started a men's craft club which is growing in popularity.

The coffee shop has proved to be a draw locally and further afield too, again described as a welcoming space and somewhere older people in particular feel comfortable and happy to visit. Dulas Court, a nearby home for the elderly, regularly organises trips to the centre for its residents, especially when an exhibition is on. We've also had very positive feedback from the local choral society which holds its Christmas gatherings here.

The exhibitions have been well supported and have helped attract new people to the Craft Centre. The wedding dress exhibition was a huge hit and since then we've had a wonderful patchwork display and a Christmas decorations exhibition, with more planned. All the items were lent by local residents.

18 exhibitors pay an annual fee to sell their work in the Gallery. People from near and far have commented on how much they appreciate being able to buy unique handmade gifts here. We signed up to h.Art in September '24 which proved to be an enormous success. Footfall and sales increased exponentially during the 10 days - helping to put us on the map.

### **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 began in January 2024 in a room furnished specifically for that purpose. The thriving weekly craft and sewing clubs as well as the mens' craft club fulfil the need to combat social isolation and encourage community engagement.

### **Grantmaking**

We remain a charity that does not give grants.

### **Volunteers**

The Charity is run by 4 trustees and a management committee made up of volunteers with specific roles to support the smooth running of the centre. The Centre is open from Wednesday to Sunday, 10am-4pm and run by volunteers. Duties are split between the café and the gallery.

There are 58 signed up members and 18 exhibitors, many of whom volunteer to steward, help out with courses, or have taken on committee duties. One of the Trustees writes a monthly newsletter that goes out to 345 friends of the Centre. Volunteers are the beating heart of the charity - their support and enthusiasm have been invaluable.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The Ewyas Harold Craft 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 have expanded our courses on offer and have also run workshops for children during school holidays.

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

The weekly craft and sewing clubs continue to offer an important role in combating rural social isolation.

## **FINANCIAL REVIEW**

### **Financial position**

EHCC continues to have a reasonably healthy bank balance when the return of a large donation and corresponding gift aid are taken into account. (£25,000). Our opening balance was £44,181.89 and closing balance was £3,281.21 (note: £15,000 was moved into a savings account during this period) Funds are drawn from memberships, courses, the cafe, the HT grant, club donations and other donations, and the Christmas Craft Fair. The funds have been used to equip the Centre with the essentials, so the café, gallery and courses can run smoothly. The majority of funds raised go towards the rent and utility bills.

## **FINANCIAL REVIEW**

### **Reserves policy**

The Centre has some reserves, as a buffer to any unforeseen costs and to earn interest on funds in the meantime.

As of the 1st December 2024, there was a balance of £15,049.00 in the reserve account.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Charity Commission scheme

### **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:

.....  
A Thoo - 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 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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 2024

	Notes	1.12.24 Unrestricted fund £	1.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		32,062	5,778
<b>Charitable activities</b>			
Grants		990	1,475
Investment income	2	49	75
<b>Total</b>		<u>33,101</u>	<u>7,328</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	26,178	-
<b>Charitable activities</b>			
Arts and Crafts activities		28,729	6,380
Other		374	250
<b>Total</b>		<u>55,281</u>	<u>6,630</u>
<b>NET INCOME/(EXPENDITURE)</b>		(22,180)	698
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		45,634	44,936
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>23,454</u></u>	<u><u>45,634</u></u>

The notes form part of these financial statements



Arts and Crafts Community Centre

Balance Sheet  
1 December 2024

	Notes	1.12.24 Unrestricted fund £	1.12.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	5,615	1,975
<b>CURRENT ASSETS</b>			
Debtors	8	-	18
Cash at bank and in hand		18,379	44,181
		<hr/> 18,379	<hr/> 44,199
<b>CREDITORS</b>			
Amounts falling due within one year	9	(540)	(540)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<hr/> 17,839	<hr/> 43,659
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		23,454	45,634
		<hr/>	<hr/>
<b>NET ASSETS</b>		<hr/> 23,454	<hr/> 45,634
<b>FUNDS</b>	10		
Unrestricted funds		23,454	45,634
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<hr/> 23,454	<hr/> 45,634

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 1 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 1 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

Arts and Crafts Community Centre

Balance Sheet - continued

1 December 2024

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:

.....  
A Thoo - 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 2024

**2. INVESTMENT INCOME**

	1.12.24	1.12.23
	£	£
Deposit account interest	49	75
	<u>49</u>	<u>75</u>

**3. RAISING FUNDS**

**Raising donations and legacies**

	1.12.24	1.12.23
	£	£
Support costs	25,540	-
	<u>25,540</u>	<u>-</u>

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

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

	1.12.24	1.12.23
	£	£
Depreciation - owned assets	991	348
	<u>991</u>	<u>348</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 1 December 2024 nor for the year ended 1 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 1 December 2024 nor for the year ended 1 December 2023.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	5,778
<b>Charitable activities</b>	
Grants	1,475
Investment income	75
<b>Total</b>	<u>7,328</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Arts and Crafts activities	6,380
Other	250

Notes to the Financial Statements - continued  
for the Year Ended 1 December 2024

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

	Unrestricted fund £
<b>Total</b>	<u>6,630</u>
<b>NET INCOME</b>	698
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	44,936
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>45,634</u></u>

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 2 December 2023	2,323	-	2,323
Additions	3,622	1,009	4,631
	<u>5,945</u>	<u>1,009</u>	<u>6,954</u>
At 1 December 2024			
<b>DEPRECIATION</b>			
At 2 December 2023	348	-	348
Charge for year	840	151	991
	<u>1,188</u>	<u>151</u>	<u>1,339</u>
At 1 December 2024			
<b>NET BOOK VALUE</b>			
At 1 December 2024	<u>4,757</u>	<u>858</u>	<u>5,615</u>
At 1 December 2023	<u>1,975</u>	<u>-</u>	<u>1,975</u>

Notes to the Financial Statements - continued  
for the Year Ended 1 December 2024

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

	1.12.24 £	1.12.23 £
Other debtors	-	18
	<u>          </u>	<u>          </u>

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

	1.12.24 £	1.12.23 £
Trade creditors	540	540
	<u>          </u>	<u>          </u>

**10. MOVEMENT IN FUNDS**

	At 2.12.23 £	Net movement in funds £	At 1.12.24 £
<b>Unrestricted funds</b>			
General fund	45,634	(22,180)	23,454
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>45,634</u>	<u>(22,180)</u>	<u>23,454</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	33,101	(55,281)	(22,180)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>33,101</u>	<u>(55,281)</u>	<u>(22,180)</u>

**Comparatives for 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
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>44,936</u>	<u>698</u>	<u>45,634</u>

Notes to the Financial Statements - continued  
for the Year Ended 1 December 2024

**10. MOVEMENT IN FUNDS - continued**

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	7,328	(6,630)	698
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>7,328</u>	<u>(6,630)</u>	<u>698</u>

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

	At 2.12.22 £	Net movement in funds £	At 1.12.24 £
<b>Unrestricted funds</b>			
General fund	44,936	(21,482)	23,454
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>44,936</u>	<u>(21,482)</u>	<u>23,454</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	40,429	(61,911)	(21,482)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>40,429</u>	<u>(61,911)</u>	<u>(21,482)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 1 December 2024.



Detailed Statement of Financial Activities  
for the Year Ended 1 December 2024

	1.12.24 £	1.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,892	1,119
Earned Income	28,170	4,659
	<hr/>	<hr/>
	32,062	5,778
<b>Investment income</b>		
Deposit account interest	49	75
<b>Charitable activities</b>		
Grants	990	1,475
	<hr/>	<hr/>
<b>Total incoming resources</b>	33,101	7,328
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Course Costs	339	-
Card Machine Charges	299	-
	<hr/>	<hr/>
	638	-
<b>Charitable activities</b>		
Insurance	758	375
Light and heat	1,857	-
Telephone and Internet	356	-
Postage and stationery	2,079	-
Advertising	30	135
Sundries Fabric and CafÚ Consu	1,625	-
Gallery Items Purchased	9,034	-
	<hr/>	<hr/>
	15,739	510
<b>Other</b>		
Professional Fees	374	250
<b>Support costs</b>		
<b>Management</b>		
Rent	4,854	3,484
Sundries	25,000	267
	<hr/>	<hr/>
	29,854	3,751

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 2024

	1.12.24 £	1.12.23 £
<b>Management Finance</b>		
Bank charges	-	15
Depreciation of tangible fixed assets	991	348
	<hr/> 991	<hr/> 363
<b>Information technology</b>		
Repairs and renewals	2,329	-
<b>Other</b>		
Membership	162	-
<b>Governance costs</b>		
Accountancy and legal fees	540	540
Payments to exhibitors	4,654	1,216
	<hr/> 5,194	<hr/> 1,756
Total resources expended	<hr/> 55,281	<hr/> 6,630
<b>Net (expenditure)/income</b>	<hr/> (22,180)	<hr/> 698

This page does not form part of the statutory financial statements