

Take A Part CIO

Charity No. 1192298

Company No.

Trustees' Report and Unaudited Accounts

31 March 2025

Take A Part CIO
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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 unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No.

Charity No. 1192298

Registered Office

C/O Karst
22 George Place
Plymouth
Devon
PL1 3NY

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

S. Bowden	(Resigned 13 January 2025)
N. Daley	
H. Duffy	
R. Holly-Nambi	
C.S. Hope	
G. Kennedy	
G.M. Leahy	
Z. Li	(Resigned 13 January 2025)
J. McGuiness	
J.C. Moreton	
K.M. Pilkington	

Key Management Personnel

Chair	Dr Gerard Mark Leahy
Joint CEO	Kim Wide & Anneliese Kesteven

Accountants

Precise Accountants Ltd
Unit 4 Seaton Park
36 William Prance Road
Derriford
Plymouth
PL6 5WR

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to promote, maintain, improve and advance education and appreciation of the arts in all forms in particular, but not limited to, the provision of community arts projects led by community engagement in Plymouth and the wider South West region.

The main activities undertaken in relation to those purposes are below:

Community Arts Projects and Commissions

Working with communities that have historically and systemically been underserved, we use creativity to collaborate with communities to set ambitions, build skills and make positive changes to how a community looks, feels and operates together for their future.

These projects:

Reduce social isolation

Support environmental action

Celebrate and share heritage and local identities

Explore community decision making and cultural democracy

Build employment and enterprise opportunities

Create local neighbourhood strategies and partnerships

Create an appetite for contemporary culture

We work with people who may not normally access or have the opportunities to access arts and culture of all age ranges in projects that are devised and delivered by them. They set the ambitions, the budgets and the briefs for all the work and then work alongside us to monitor and develop projects (such as asset based community development mapping projects, social enterprise work, creating art in the public realm etc).

Sector Development:

Historically, we have centred this work in Plymouth. We take the learning from these approaches and know how to work in a community-first approach to culture and we share and amplify them to the rest of the cultural sector so we can support more community-embedded and led cultural practices.

We are then able to KNOW what communities want and deserve and work through various models to share ethical and good practices with the wider cultural and community sectors of the UK so we can ensure that more communities shape cultural futures in the country for themselves.

Consultancy - Working as Critical Friends, developing commissioning projects and programmes that support new ways of working.

Thought Leadership - Speaking at conferences and events, giving strategic support and taking part in wider discussions with funders, investors and policy makers shaping the future of community arts in the country.

Talent Development - Mentoring, running online training and short courses that ensure that more people have the capacity and understanding to work with creativity on community-building.

We support those interested in community arts to upskill via a range of activities such as our flagship Social Making symposium, consulting, mentoring and advice, Social Learning and via placements and smaller commissions.

ACHIEVEMENTS AND PERFORMANCE

Community Arts Projects and Commissions:

East End Arts Action Group - Convening community members and local agencies (police, education, health, local authority, youth services) to work collectively to create local strategies for creative change.

Happier Green Spaces - A 2-year programme engaging residents who are isolated and lonely to work with nature and mapping on a toolkit for new residents to the city of Plymouth (with Age UK, Scrapstore and ODILS).

Democratising Archives - Working with communities in Plymouth not normally recognised in museum archives and exploring opportunities to understand how best to collect and create community archives.

Crazy Glue - Working with vulnerable families across schools in Plymouth to support more engagement in education and local services.

Ocean City Influencers - Working with local 11-17 year olds on a programme of ocean climate justice and digital calls to action supporting more awareness, leadership and skills development.

Sector Development:

Consultancy with Royal Academy of Dance, Canals and Rivers Trust, Local Trust, Birmingham Museums Trust, Engage etc.

Social Making 2024 - A 2 day international biennial symposium dedicated to socially engaged arts practices held in Bristol.

Social Learnings - A series of online digital workshops on approaches to Socially Engaged and Community Arts.

FINANCIAL REVIEW

Free Reserve Policy

Take a Part CIO's free reserves policy states that the organisation's free reserves should be equal to or greater than the total amount owed to staff in the event of redundancy, plus an additional £5,000 for legal expenses related to the redundancy process.

At year-end, the free reserve target for redundancy and legal costs was £33,415. The charity held £29,648 in unrestricted funds as of 31 March 2025, which falls short of the required free reserve target. The trustees acknowledge this deficit and are satisfied that the management team has a suitable financial plan to replenish the free reserves within the current financial year. The free reserve target is regularly reviewed to ensure it aligns with the organisation's evolving staffing needs.

The charity's restricted reserves amounted to £112,139 at year-end. The combined total of restricted and unrestricted reserves stood at £141,787 as of 31 March 2025, compared to £95,467 on 31 March 2024—reflecting a stronger financial position at the balance sheet date. The restricted funds are allocated to specific projects, with budget lines supporting staff costs in the current financial year.

Take A Part CIO

Trustees Annual Report

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

G.M. Leahy

Trustee

30 June 2025

Take A Part CIO

Independent Examiners Report

Independent Examiner's Report to the trustees of Take A Part CIO

I report to the charity trustees on my examination of the financial statements of Take A Part CIO for the year ended 31 March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity 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 financial statements 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

As 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 FCCA, which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

Lee James Hardacre FCCA
Precise Accountants Ltd
Unit 4 Seaton Park
36 William Prance Road
Derriford
Plymouth
PL6 5WR
30 June 2025

Take A Part CIO
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	4	18,234	-	18,234	17,988
Charitable activities	5	96,560	216,968	313,528	259,754
Other trading activities	6	18,005	-	18,005	27,140
Total		132,799	216,968	349,767	304,882
Expenditure on:					
Raising funds	7	-	-	-	4,600
Other	8	184,813	118,634	303,447	260,899
Total		184,813	118,634	303,447	265,499
Net gains on investments		-	-	-	-
Net income	9	(52,014)	98,334	46,320	39,383
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		(52,014)	98,334	46,320	39,383
Other gains and losses					
Net movement in funds		(52,014)	98,334	46,320	39,383
Reconciliation of funds:					
Total funds brought forward		81,662	13,805	95,467	56,084
Total funds carried forward		29,648	112,139	141,787	95,467

Take A Part CIO
Summary Income and Expenditure Account
for the year ended 31 March 2025

	2025	2024
	£	£
Income	349,767	304,882
Gross income for the year	<u>349,767</u>	<u>304,882</u>
Expenditure	302,717	264,730
Interest payable	-	1
Depreciation and charges for impairment of fixed assets	730	768
Total expenditure for the year	<u>303,447</u>	<u>265,499</u>
Net income before tax for the year	46,320	39,383
Net income for the year	<u><u>46,320</u></u>	<u><u>39,383</u></u>

Take A Part CIO
Balance Sheet
at 31 March 2025

Company No.	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	2,064	2,575
Investments	12	1	1
		<u>2,065</u>	<u>2,576</u>
Current assets			
Debtors	13	23,662	24,675
Cash at bank and in hand		117,632	89,482
		<u>141,294</u>	<u>114,157</u>
Creditors: Amount falling due within one year	14	(1,572)	(21,266)
Net current assets		139,722	92,891
Total assets less current liabilities		141,787	95,467
Net assets excluding pension asset or liability		141,787	95,467
Total net assets		<u>141,787</u>	<u>95,467</u>
The funds of the charity			
Restricted funds			
Restricted income funds	15	112,139	13,805
		<u>112,139</u>	<u>13,805</u>
Unrestricted funds			
General funds	15	29,648	81,662
		<u>29,648</u>	<u>81,662</u>
Reserves			
	15		
Total funds		<u>141,787</u>	<u>95,467</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 June 2025

And signed on its behalf by:

G.M. Leahy
Trustee
30 June 2025

Take A Part CIO
Statement of Cash flows
for the year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	46,320	39,383
Adjustments for:		
Depreciation of property, plant and equipment	730	768
Other gains/losses	-	-
Decrease in trade and other receivables	1,013	2,677
Decrease in trade and other payables	(19,694)	(6,544)
Net cash provided by operating activities	<u>28,369</u>	<u>36,284</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(219)	(1,225)
Net cash used in investing activities	<u>(219)</u>	<u>(1,225)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	28,150	35,059
Cash and cash equivalents at the beginning of the year	89,482	49,065
Cash and cash equivalents at the end of the year	<u>117,632</u>	<u>84,124</u>
Components of cash and cash equivalents		
Cash and bank balances	117,632	89,482
	<u>117,632</u>	<u>89,482</u>

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

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) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Take A Part CIO

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Fixtures and equipment	20% Straight line
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Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	17,988	-	17,988
Charitable activities	102,377	157,377	259,754
Other trading activities	27,140	-	27,140
Total	147,505	157,377	304,882
Expenditure on:			
Raising funds	-	4,600	4,600
Other	101,771	159,128	260,899
Total	101,771	163,728	265,499
Net income	45,734	(6,351)	39,383
Net income before other gains/(losses)	45,734	(6,351)	39,383
Other gains and losses:			
Net movement in funds	45,734	(6,351)	39,383
Reconciliation of funds:			
Total funds brought forward	35,928	20,156	56,084
Total funds carried forward	81,662	13,805	95,467

4 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Donations	18,234	18,234	17,988
	<u>18,234</u>	<u>18,234</u>	<u>17,988</u>

5 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Grants	96,560	216,968	313,528	259,754
	<u>96,560</u>	<u>216,968</u>	<u>313,528</u>	<u>259,754</u>

Take A Part CIO
Notes to the Accounts

6 Income from other trading activities

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Fundraising activities	18,005	18,005	27,140
	<u>18,005</u>	<u>18,005</u>	<u>27,140</u>

7 Expenditure on raising funds

	Total	Total
	2025	2024
	£	£
<i>Fundraising trading costs</i>		
Fundraising activities	-	4,600
	<u>-</u>	<u>4,600</u>

8 Other expenditure

	Unrestricted	Restricted	Total	Total
			2025	2024
	£	£	£	£
Advertising and marketing costs	15,575	-	15,575	9,974
Project, Workshop and event costs	19,788	77,803	97,591	72,340
Bank loan and overdraft interest payable	-	-	-	1
Employee costs	126,507	34,431	160,937	158,333
Motor and travel costs	6,363	-	6,363	9,774
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	730	-	730	768
General administrative costs	5,142	-	5,142	5,108
Legal and professional costs	10,709	6,400	17,109	4,601
	<u>184,813</u>	<u>118,634</u>	<u>303,447</u>	<u>260,899</u>

9 Net income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	730	768

10 Staff costs

	2025	2024
	£	£
Salaries and wages	146,761	141,690
Social security costs	9,393	6,439
Pension costs	3,423	2,474
	<u>159,577</u>	<u>150,603</u>

No employee received emoluments in excess of £60,000.

11 Tangible fixed assets

	Fixtures and equipment	Total
	£	£
Cost or revaluation		
At 1 April 2024	3,883	3,883
Additions	219	219
At 31 March 2025	<u>4,102</u>	<u>4,102</u>
Depreciation and impairment		
At 1 April 2024	1,308	1,308
Depreciation charge for the year	730	730
At 31 March 2025	<u>2,038</u>	<u>2,038</u>
Net book values		
At 31 March 2025	<u>2,064</u>	<u>2,064</u>
At 31 March 2024	<u>2,575</u>	<u>2,575</u>

12 Investments

	Investment in Subsidiaries	Total
	£	£
Cost or revaluation		
At 1 April 2024	<u>1</u>	<u>1</u>
At 31 March 2025	<u>1</u>	<u>1</u>
Net book values		
At 31 March 2025	<u>1</u>	<u>1</u>
At 31 March 2024	<u>1</u>	<u>1</u>

Investment in Subsidiaries

The company has the following subsidiary undertakings:

Name of company	Country of incorporation (if not UK)	Class of shares held	% age of shares held	Capital and reserves at end of the relevant year	Profit/(loss) for the relevant year
			%	£	£
Take a Part Trading Limited		Ordinary	100	7	-

13 Debtors

	2025	2024
	£	£
Amounts owed by group undertakings	4,682	-
Other debtors	-	79
Prepayments and accrued income	<u>18,980</u>	<u>24,596</u>
	<u>23,662</u>	<u>24,675</u>

Notes to the Accounts

14 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	5,583
Other taxes and social security	-	141
Other creditors	12	4,813
Accruals	1,560	6,359
Deferred income	-	4,370
	<u>1,572</u>	<u>21,266</u>

15 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Restricted income funds:				
Arts Council England	2,477	10,182	(12,659)	-
Happier Blue Spaces (National Lottery Heritage Fund, Devon Community Foundation, National Lottery Awards for All, Digital Marine Park)	-	5,998	(5,998)	-
Happier Green Spaces (Rank Foundation & Livewell SW)	11,328	8,939	(20,092)	175
Democratising Archives (National Lottery Heritage Fund)	-	37,358	(37,358)	-
Rolling Together (National Lottery Community Fund - Awards for All)	-	20,000	(2,400)	17,600
Blue Influencers (Ernest Cook Trust)	-	30,130	(5,131)	25,000
Ocean Creative Cultures & Social Making 2024 (Calouste Gulbenkian Foundation)	-	91,361	(26,240)	65,121
Other small restricted funds	-	13,000	(8,757)	4,244
Total	13,805	216,968	(118,634)	112,139
Unrestricted funds:				
General funds	81,662	132,799	(184,813)	29,648
Total funds	95,467	349,767	(303,447)	141,787

Purposes and restrictions in relation to the funds:

Restricted funds:

Arts Council England	Covering project and staffing costs
Happier Blue Spaces (National Lottery Heritage Fund, Devon Community Foundation, National Lottery Awards for All, Digital Marine Park)	Covering project and staffing costs

Take A Part CIO

Notes to the Accounts

Happier Green Spaces (Rank Foundation & Livewell SW)	Covering project and staffing costs
Democratising Archives (National Lottery Heritage Fund)	Covering project and staffing costs
Rolling Together (National Lottery Community Fund - Awards for All)	Covering project and staffing costs
Blue Influencers (Ernest Cook Trust)	Covering project and staffing costs
Ocean Creative Cultures & Social Making 2024 (Calouste Gulbenkian Foundation)	Covering project and staffing costs
Other small restricted funds	Covering project and staffing costs

16 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	2,064	2,064
Investments	1	1
Net current assets	139,722	139,722
	<u>141,787</u>	<u>141,787</u>

17 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	89,482	28,150	117,632
	<u>89,482</u>	<u>28,150</u>	<u>117,632</u>
Net debt	<u>89,482</u>	<u>28,150</u>	<u>117,632</u>

18 Commitments

Pension commitments

	2025	2024
	£	£
The pension cost charge to the company amounted to:	<u>3,423</u>	<u>2,474</u>

19 Related party disclosures

Controlling party

During the year ended 31 March 2025, Take a Part Trading Limited donated its profits of £18,220 (2024: £17,910) to its parent charity, Take A Part CIO.

Take a Part Trading Limited is a wholly owned trading subsidiary of Take A Part CIO. These donations represent the full distributable profits for the year and are intended to support the charitable activities of the CIO.

At 31 March 2025, Take a Part Trading Limited owed £4,862 (2024: £nil) to its parent charity, Take A Part CIO. The balance arose in respect of expenditure incurred by Take A Part CIO on behalf of projects delivered by Take a Part Trading Limited. These transactions were conducted in the normal course of operations and on an arm's length basis.

There were no other related party balances outstanding at the year end.

Take A Part CIO
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Donations	18,234	-	18,234	17,988
	18,234	-	18,234	17,988
Charitable activities				
Grants	96,560	216,968	313,528	259,754
	96,560	216,968	313,528	259,754
Other trading activities				
Fundraising activities	18,005	-	18,005	27,140
	18,005	-	18,005	27,140
Total income and endowments	132,799	216,968	349,767	304,882
Expenditure on:				
Costs of other trading activities				
Fundraising activities	-	-	-	4,600
	-	-	-	4,600
Total of expenditure on raising funds	-	-	-	4,600
Other expenditure				
Advertising and marketing costs	15,575	-	15,575	9,974
Project, Workshop and event costs	19,788	77,803	97,591	72,340
Bank loan and overdraft interest payable	-	-	-	1
	35,363	77,803	113,166	82,315
Employee costs				
Salaries/wages	112,331	34,431	146,761	141,690
Employer's NIC	9,393	-	9,393	6,439
Pension costs	3,423	-	3,423	2,474
Staff entertainment	330	-	330	-
Staff training	1,030	-	1,030	5,507
Staff welfare	-	-	-	2,223
	126,507	34,431	160,937	158,333
Motor and travel costs				
Travel and subsistence	6,363	-	6,363	9,774
	6,363	-	6,363	9,774
General administrative costs, including depreciation and amortisation				

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Detailed Statement of Financial Activities

Depreciation of Fixtures and equipment	730	-	730	768
Bank charges	281	-	281	319
Equipment leasing and hire charges	613	-	613	1,874
General insurances	736	-	736	776
Software, IT support and related costs	1,577	-	1,577	1,303
Subscriptions	637	-	637	179
Sundry expenses	970	-	970	87
Telephone, fax and broadband	328	-	328	570
	<u>5,872</u>	<u>-</u>	<u>5,872</u>	<u>5,876</u>
Legal and professional costs				
Accountancy and bookkeeping	4,742	-	4,742	1,901
Consultancy fees	5,600	6,400	12,000	2,400
Other legal and professional costs	367	-	367	300
	<u>10,709</u>	<u>6,400</u>	<u>17,109</u>	<u>4,601</u>
Total of expenditure of other costs	<u>184,813</u>	<u>118,634</u>	<u>303,447</u>	<u>260,899</u>
Total expenditure	<u>184,813</u>	<u>118,634</u>	<u>303,447</u>	<u>265,499</u>
Net gains on investments	-	-	-	-
	<u>(52,014)</u>	<u>98,334</u>	<u>46,320</u>	<u>39,383</u>
Net income				
Net income before other gains/(losses)	<u>(52,014)</u>	<u>98,334</u>	<u>46,320</u>	<u>39,383</u>
Other Gains	-	-	-	-
	<u>(52,014)</u>	<u>98,334</u>	<u>46,320</u>	<u>39,383</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	81,662	13,805	95,467	56,084
Total funds carried forward	<u>29,648</u>	<u>112,139</u>	<u>141,787</u>	<u>95,467</u>