

REGISTERED CHARITY NUMBER: 1192375

REPORT FOR THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE
PERIOD 17 NOVEMBER 2020 TO 31 DECEMBER 2021
FOR
ARTS FOR ALL

Keystone Accounts Ltd
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ARTS FOR ALL
CONTENTS OF THE FINANCIAL STATEMENTS
for the period 17 November 2020 to 31 December 2021

	Page
Report of the Trustees	2 to 7
Independent Examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 to 13

ARTS FOR ALL

REPORT OF THE TRUSTEES

for the period 17 November 2020 to 31 December 2021

The trustees present their report with the financial statements of the charity for the period ending 31/12/2021. The trustees have adopted the provisions of Accounting & Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and the Republic of Ireland (FRS102) (effective 1 January 2015). On 1 March 2021 all the assets, liabilities and trade of Arts for All (registered charity number 1096859) were transferred to this newly registered CIO and the trade in the CIO commenced on that date.

OBJECTIVES AND ACTIVITIES

The charity is constituted as a Charitable Incorporated CIO and was registered by the Charity Commission of England & Wales on 17th November 2020. The charity has the exact same charitable objectives as the previous unincorporated Arts For All charity, charity registered number 1096859.

The objects of the charity as stated in the governing document are “To advance the education of the public in all aspects of art in particular, but not by way of limitation, by running workshops and clubs in the London Borough of Tower Hamlets and the surrounding area.”

We believe, at Arts For All that if you introduce an element of creativity into a person’s life, then it will positively affect every area of their life. In reference to “Every Child Matters” we are concerned with every aspect of the welfare of the people who attend Arts For All. Ideally everyone should have an element of creativity in their lives and here we provide creatively based, good quality projects for the community. Arts For All works with adults and children, many of whom face disadvantage in varied ways. Long term unemployment, local drug dealing, financial struggles, overcrowding, broken families, crime and many other reasons. We also work with adults and children with autism, learning disabilities and those who are highly vulnerable. Many of our attendees lack confidence, have low self-esteem, have low aspirations or are very vulnerable. Arts For All provides a safe, welcoming, exciting place where they can go, learn new skills, make friends and have fun. Through creative achievement they grow in confidence and self-belief. Our aim is that, through support, encouragement and the gaining of new skills and experiences, we will see adults moving into volunteering opportunities and children and young people seeing a brighter future for themselves.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission’s Public Benefit Guidance.

ACTIVITIES

In the period covered by the report we started our work with adults with learning disabilities and other vulnerable adults and after school we ran exciting creative clubs for children aged 5-16 years old. In March when our CIO went live we were still in a nationwide lockdown because of Covid-19. At that time we ran online Zoom clubs for the adults and also for the children and the CEO visited and supported all of our members – especially in the knowledge that the 3rd lockdown had really effected the mental health of many of our members.

The Rainbow Club

Every Wednesday, in normal times prior to Covid, we ran an all-day session – from 10.00am – 3.00pm aimed at adults with autism, learning disabilities and other vulnerable adults. They learn new creative skills and have a wonderful time with friends. Each week we welcome 12-15 vulnerable adults to the group. The Rainbow Club has been life changing for those who attend and we get many referrals for more to attend.

Since we returned to our clubs on 12th April 2021 we decided to open every Tuesday as well as every Wednesday for vulnerable adults. So many settings and services in the area had gone because of the pandemic

and we realised that, outside of Arts For All, our members were doing nothing and this was not going to get their mental health back on track. Opening for them for 2 days a week has been extremely successful.

In April, after our return, we partnered with Spirit of the Wild and brought an amazing animal party to our centre and gave all of our members the most wonderful opportunity to see, hold and learn about a variety of animals. This fitted perfectly with our project 'Animal Magic' – encouraging children and vulnerable adults to draw and paint animals.

The adults have been creating amazing works of art since we returned. Their experimental attitude and sense of style has meant that, when we had our exhibition in October they sold almost every piece they put forward!

In July we were delighted to be able to take the adults on their annual arts & crafts holiday to Dartmoor in Devon for a week. Obviously they were unable to go in 2020 so it was extra special.

Children's Clubs

On April 12th 2021 we were thankfully able to reopen our children's clubs instead of meeting on Zoom. We definitely got the feeling that all the children had had enough of online clubs and seeing their friends through a computer screen! Having said that it was a wonderful resource and provided the opportunity for us to support them throughout.

As mentioned above; we started back with an amazing animal party. This was an event that the children will never forget. There is an article and photos about this event on our website and it linked in beautifully with our 'Animal Magic' creative project which culminated in an amazing celebration exhibition!

Our 3 children's clubs on Monday, Tuesday and Wednesday are full and we have an extensive waiting list. There are now not really any Government guidelines saying how many children we can have per session however we are keeping each session to under 20 children. Prior to Covid we had 4 volunteers per session and since Covid our volunteer numbers have been down. Thankfully we are now seeing an increase in regular, reliable, wonderful volunteers.

In the summer of 2021 we ran some one off creative workshops that were open to any of the children to attend. This included a 'Science & Creativity' workshop. We also went on a fantastic trip to Oxfordshire and loads of children and families came, as well as our adults with learning disabilities. After the year we had been through this felt like such a wonderful treat for us all. This included a fantastic opportunity to have a go at pottery at a countryside ceramics studio. This was a creative activity enjoyed by us all. We also took the older children to 'Go Ape!' in Battersea Park. This was for a special project to see the World from a different angle – ie, up in the tops of trees!!! They had a really great experience.

Throughout the year we have thrown ourselves and the children in to new and varied creative projects and techniques including resin work, new disciplines in textiles and different methods in painting. It has truly been a wonderful year.

PUBLIC BENEFIT

Our key public benefits for 2021 included:

- To teach new creative techniques
- To, through creativity, help children to see a brighter future.
- To continue our work with vulnerable adults through the Rainbow Club
- To build a body of work done by adults and children that could be exhibited.
- To ensure that, during the Covid pandemic, that our members were supported and not isolated

FINANCIAL REVIEW

The financial statements for November 2020 to December 2021 show a very healthy net income of £121,647. Whilst the financial statements have been prepared from the date the charity was registered, the operational start date of the charity was the 1 March 2021 with the net assets relating to the previous unincorporated charity (charity registered number 1096859) transferred with effect on the same date.

Total income for period is £200,744 which includes net asset transfer from the previous charity of £175,754 shown as 'Other (donation from AfA)' in the accounts. There are two multi-year grants recognised in the accounts in-line with our accounting policy; one from the Band Trust and one from the City Bridge Trust. Total expenditure for the period is £79,097 almost all of which is on charitable activities.

In the following statement of financial activities, no prior year comparison has been included as this is the first year the charity has been operating as a Charitable Incorporated Organisation (CIO).

Pension Liability

There is no pension liability as the charity only offers qualifying staff a money purchase plan (a defined contribution scheme) which is operated and administered by NEST.

Reserves Policy

The charity's total funds are £121,647 of which £86,647 are unrestricted. The trustees regularly review the finances using a monthly cash-flow produced by the manager as part of the effective stewardship and Risk Management policy of the charity.

Whilst the trustees recognise that the levels of reserves will fluctuate due to internal and external factors, the trustees continue to require that the charity operates with minimum level of reserves – currently set at 3 months operating costs (£23,000). This ensures that the charity has sufficient cash resources to operate and serve the local community.

FUTURE PLANS

2022 is yet again a year of uncertainty because of Covid although, we feel optimistic that things have turned a corner and we are over the worst. At Arts For All we will follow any guidelines given.

2022 is our 21st anniversary which is very exciting. We are planning a variety of events and projects to celebrate, including a big celebration community party that will include an exhibition of the art work of our members. We will also be doing a touring exhibition that will involve us exhibiting in London, Cambridge and Scotland! We also want to use this year as an opportunity to fundraise and also to raise the profile of our charity through events, social media etc.

The trustees and the manager will review the activities to ensure that everything is the best we can do to support our member's development.

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing document

The charity is controlled by its governing document – our Constitution. In November 2020 we became a Charitable Incorporated Organisation (CIO). This has been officially sanctioned by the Charity Commission of England & Wales and all measures have been taken in accordance with good practice. All relevant people have been informed of this change including HMRC.

OUR ETHOS, STRATEGY & VISION

The trustees are responsible for agreeing and setting a strategy with the manager that will achieve the objectives set out in the governing document. The focus has always been on the Arts For All members as we strive to be caring and create a family atmosphere that builds confidence through creativity. We seek to benefit the public through our stated aims. We do not charge for our services and this ensures that the clubs are completely inclusive and financially accessible to all. We are inclusive in every way and welcome adults and children from all backgrounds and cultures irrespective of a person's economic status, gender, ethnicity, race, religion or disability. We are an equal opportunity organisation and are committed to being free from any discrimination. We work with a number of people who are disabled and we have made adjustments within the workspace.

The charity is committed to safeguarding and creating a safe environment for our members. All staff and volunteers are committed to these aims. We operate with a true feeling of mutual respect between staff, volunteers and members. We have a no tolerance attitude to bullying. All our policies are available and easily accessible to all. Our members tell us that Arts For All is the most vital and central thing in their lives. The manager maintains a close relationship with parents and carers and keeps them updated on their children's progress and life within the charity. This also applies to families and carers of the adult group.

Organisational structure

The trustees are responsible for overseeing the management and control of the charity and meet 4 times a year as well as extra meetings and regular contact. All trustees give their time for free and received no remuneration or expenses during 2021. No conflicts of interest exist. The charity is run on a day to day basis by the Manager. The salary of the manager is set by the trustees and kept under annual review.

Organisational management

The trustees determine the general policy of the charity. However the day to day running is down to the manager, supported by volunteers. The manager undertakes the main leadership role overseeing the delivery of the service as well as dealing with administration, accounts and fundraising. The manager also liaises and deals with all funders, corporate partners and supporters of the charity. The manager, with the support of the trustees, oversees the staff and volunteers of the charity.

Key management

We currently have 6 trustees who provide support to the manager, Caroline Barlow. In 2021 we welcomed Lisa Recker onto the board.

Trustees & Manager

Josh Nash (Chair), Dr Tom Fleming, Ann Buxton, Joe Murray, Lisa Recker and Patrick Connolly.

Manager - Caroline Barlow

RISK MANAGEMENT

The trustees are responsible for identifying and reviewing the risks to which the charity is exposed and to ensure appropriate controls are in place to make sure that it is a safe environment.

We conduct annual risk assessments for our projects, clubs, trips and holiday. A formal review of the charities risk management processes is undertaken annually. The manager is responsible for this task with oversight from the trustees. The main risks identified are:

Reputation

The charity has always had a great reputation. We manage this with safeguarding policies, pastoral care and health & Safety controls and care.

Financial

Our goal is to have 3 months reserves at all times. We can only run the charity and serve the community if we continue to get the funding we need. This is something that we work on throughout the year. Each quarter the manager circulates a cash flow review to the trustees and they are aware at all times what the financial health of the charity is like. The trustees confirm that the operation and control of the bank accounts is in accordance with the Constitution which requires 2 unrelated signatories to authorise withdrawals. Our accountants are Keystone Accounts.

Related Party Transactions & Conflicts of interest

In 2021 there were no related party transactions or conflicts of interest.

Succession

Within the charity there are 2 long term volunteers who live locally. It is hoped that either or both will want to get more involved in co-managing the charity as part of their own career and can step in should the manager be unable to attend. There are also many national charities based locally that could be asked to help support running Arts For All should the need arise.

Premises

We have been based at The Tab Centre for 20 years and has always had a good partnership with our Landlords – The Shoreditch Tabernacle Baptist Church. The charity has a licence agreement for the space we rent with a standard notice period.

Safeguarding

Every staff member and regular volunteer has an enhanced DBS check. The charity is now using an online company to deliver its safeguarding training with both children and vulnerable adults. Our safeguarding policy is displayed openly and is accessible to all. The trustees are satisfied that our risk management is efficient and any risks have been mitigated. Safeguarding training is also undertaken by the staff of Arts For All.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number:

1192375

Address

The Tab Centre, Godfrey's Place, London, E2 7NT

Trustees

Dr Tom Fleming

Ann Buxton

Joshua Nash

Joe John Murray

Lisa Recker (joined 06/05/2021)

Patrick Connolly (joined 10/03/2022)

Independent examiner

Sagars Accountants, Gresham House, 5-7 St Pauls Street, Leeds. LS1 2JG

PROFESSIONAL ADVISORS

Bank

CAF Bank Ltd, 25 Kings Hill Ave, Kings Hill, West Malling, Kent. ME19 4JQ

HSBC, 465 Bethnal Green Road, London. E2 9QW

Insurance brokers: County Insurance Services, County House, Langford lane, Kidlington. OX5 1LQ

Accounting support: Keystone Accounts Ltd, Kemp House, 160 City Road, London. EC1V 2NX

REFERENCE AND ADMINISTRATIVE DETAILS

Telephone: 0207 729 7111

Website: www.artsforall.co.uk

Charity number: 1192375

Manager: Caroline Barlow

06-Apr-2022

Approved by the Board of Trustees on and signed by:

Joshua Nash

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Joshua Nash

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARTS FOR ALL

Independent examiner's report to the trustees of Arts for All

I report to the charity trustees on my examination of the accounts of the Arts for All (the CIO) for the period ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the CIO 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 the CIO's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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 independent examination to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Susan Seaman, BA FCA CIOT
Sagars Accountants Ltd
Independent Examiner

Gresham House
5-7 St Paul's Street
Leeds
LS1 2JG

Date: 06-Apr-2022

ARTS FOR ALL

STATEMENT OF FINANCIAL ACTIVITIES

for the period from 17 November 2020 to 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.21 £
Income and endowments from:				
Donations and legacies		6,590	-	6,590
Charitable activities		11,500	6,900	18,400
Other	2	130,754	45,000	175,754
Total		148,844	51,900	200,744
Expenditure on:				
Raising funds		296	-	296
Charitable activities		61,901	16,900	78,801
Other		-	-	-
Total		62,197	16,900	79,097
Net income/(expenditure)		86,647	35,000	121,647
Transfers between funds		-	-	-
Net movement in funds		86,647	35,000	121,647
Reconciliation of funds:				
Total funds brought forward		-	-	-
Total funds carried forward		86,647	35,000	121,647

ARTS FOR ALL

BALANCE SHEET

for the period from 17 November 2020 to 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.21 £
Current assets	5			
Prepayments		1,814	-	1,814
Accrued Income		20,000	35,000	55,000
Cash at bank and in hand		66,272	3,000	69,272
Total current assets		88,086	38,000	126,086
Creditors	6			
Amounts falling due within one year		(1,439)	(3,000)	(4,439)
Net current assets		86,647	35,000	121,647
Total assets less current liabilities		86,647	35,000	121,647
Total net assets		86,647	35,000	121,647
Funds of the charity	7			
Restricted income funds				35,000
Unrestricted funds				86,647
Total funds				121,647

06-Apr-2022

The Financial Statements were approved by the Board of Trustees on and were signed on its behalf by:

Joshua Nash

Joshua Nash

ARTS FOR ALL

NOTES TO THE FINANCIAL STATEMENTS

for the period from 17 November 2020 to 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

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.

Income from grants is recognised when the charity has entitlement to funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid are recognised on receipt.

Expenditure

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

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.21 £
Other (donation from AfA)	130,754	45,000	175,754
Total	130,754	45,000	175,754

The £175,754 donation relates to the transfer of the net assets from the previous Arts For All charity (1096859) and included £45,000 accrued income for restricted City Bridge Trust grant.

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the period ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2021.

4. STAFF COSTS

The average monthly number of employees during the period was as follows:

	31.12.21
Staff	<u>1</u>

No employees received total earnings in excess of £60,000.

5. CURRENT ASSETS

	Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.21 £
Prepayments	1,814	-	1,814
Accrued Income	20,000	35,000	55,000
Cash at bank and in hand	66,272	3,000	69,272
Total current assets	88,086	38,000	126,086

The prepayment relates to the Manor House Hotel, a holiday for the Rainbow Club in 2022.

The accrued income relates to two multi-year grants recognised in the accounts in-line with our accounting policy; a 3-year grant from the Band Trust (£20,000 balance remaining) and a 5-year grant from the City Bridge Trust (£35,000 balance remaining).

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ON YEAR

	Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.21 £
Wages & Pensions	(239)	-	(239)
Accountancy	(1,200)	-	(1,200)
Deferred Income	-	(3,000)	(3,000)
Total	(1,439)	(3,000)	(4,439)

The deferred income relates to a grant from Awards For All for Arts For All's 21st Anniversary Community Day in 2022.

7. MOVEMENT IN FUNDS

	At 17.11.20 £	Income £	Expenditure £	Transfers £	At 31.12.21 £
Restricted funds					
City Bridge Trust	-	-	(10,000)	45,000	35,000
Awards For All	-	6,900	(6,900)	-	-
Restricted funds	-	6,900	(16,900)	45,000	35,000
Donation from AfA	-	45,000	-	(45,000)	-
Total restricted funds	-	51,900	(16,900)	-	35,000
Unrestricted funds					
General fund	-	148,844	(62,197)	-	86,647
Total Funds	-	200,744	(79,097)	-	121,647

The £45,000 of restricted income transferred from the previous Arts For All charity (1096859) relates to a multi-year grant from the City Bridge Trust.

8. RELATED PARTY DISCLOSURES

The only related party transaction in the period ended 31 December 2021 was the transfer of the net assets from the previous Arts For All charity (charity registered number 1096859). This is the amount of £175,754 shown in the Statement of Financial Activities as Other income. All four trustees of the previous charity have also been appointed as trustees of the new CIO.