

Craftworks Community Limited
Charity No. 1201980

Company No. 13181228

Trustees' Report and Audited Accounts
31 July 2023

Craftworks Community Limited
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**Craftworks Community Limited
Trustees Annual Report**

Craftworks Community Limited

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the audited financial statements of the charity for the year ended 31 July 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 13181228

Charity No. 1201980

Principal Office

Culnells Farm

School Lane

Iwade

Sittingbourne

ME9 8QJ

Registered Office

45 St Lukes Road

Maldstone

Kent

ME14 5AS

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. Bounds

J. Davis-Marks (Appointed 13 June 2023)

D.J. Lewis (Resigned 8 March 2023)

J. Lewis

L. McLeod

R O'Neil (Resigned 19 January 2023)

Key Management Personnel

Principal

Deputy Head for Emotional Health & Wellbeing

Deputy Head of Quality of Education

Rebecca O'Neill

Victoria Turner

Terry Kent

Auditor

McCabe Ford Williams

Building 1063, Cornforth Drive

Kent Science Park

Sittingbourne, Kent

ME9 8PX

**Craftworks Community Limited
Trustees Annual Report**

Bankers

Nat West Bank
Western Avenue
Waterside
Chatham Maritime
Kent
ME4 4RT

Solicitors

Girlings
Stourside Place
Station Road
Ashford
Kent
TN23 1PP

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Report of the Trustees
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Objectives and Activities

The Charity's objectives are specifically restricted to the following: For the public benefit to advance the education of people under the age of 25 years in Kent, in particular but not exclusively, for those with disabilities or disadvantages, in such ways as the Charity sees fit.

The aim of the Craftworks College is 'to create a safe space for young people and adults to be and feel valued where they can make positive social connections and thrive.' The college provides education and training to young people aged 16 to 25 with special educational needs and disabilities (SEND), including mental health needs. The objective is for learners aged 16-24 to go onto a study programme studying vocational qualifications from Entry Level to Level 2. Learners study a range of subjects, including Practical Horticulture, Creative Craft, Food and Cookery and Farm Animal Care. All students have English and Maths lessons, Personal Development Sessions, and interventions to support their access to learning, all students are given the opportunity to access Enrichment activities and Work Experience.

1. Providing their education including Practical Horticulture, Practical Farm Animal Care, Creative Crafts, Environment & Conservation, Functional Skills, Hospitality & Catering.
2. Providing support, in furtherance of that education, for entry into any occupation, trade or profession on leaving an educational establishment or to enter further education.

The Issues

The college provides education and training to young people aged 16 to 25 with special educational needs and disabilities (SEND), including mental health needs. At present 32% of the young people we are working with have emotional health and wellbeing needs, 46% of whom have not attended school for a significant time before joining the college. Every student enrolled in Craftworks College is in receipt of high-needs funding and 94% of the students have an Education and Health Care Plan. All students are in receipt of funding from the ESFA.

We recognised that many students who join the college have experienced a difficult time in education, this could be due to a disability, educationally or otherwise, a childhood trauma, poor mental health or a variety of other reasons. As a result of this many of our learners have been NEET. Craftworks College understands that our students frequently have a negative attitude towards education.

The changes the charity looks to make

Craftworks College Charity vocational courses are implemented through comprehensive project-based work that immersively embeds English, IT, Mathematics, EHCp outcomes, and Personal Development (including life skills) into everyday activities. Working in a project-based way gives a real world application to learning. Students are exposed to the sequencing of key skills within their core subject so that students can see links between different areas of knowledge and skills and recognise that some knowledge and skills are transferable. Each project takes into account the building of skills, embedding, and hard-wiring the knowledge through sequencing, repetition, practical application, and assessment.

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This project-based approach to learning successfully builds confidence for young people, practically applying their skills, and working as part of a team, and makes learning fun. This builds a sense of belonging and pride in what they achieve, connecting the learning from education to the skills needed for the world of work and independent living. Students of all abilities can find a part to play and gain skills and knowledge that lead to qualifications. The impact this has is that these skills seamlessly translate to support them across many of the experiences that await each young person after college. They have repeatedly used the skills in a variety of projects to demonstrate application in various guises. This sequenced and regularly assessed approach means students have had the necessary guidance, support, and encouragement, allowing them to plan a future where they can feel safe, make social connections, learn, and thrive; entering into for instance employment, further education, supported apprenticeships, volunteering, making friends, living independently with the confidence to try new things.

How achievement of aims furthers the charity's purpose

Craftworks College Charity looks to work with our students to provide students with qualifications to enable them to access the world of work. To provide life skills to ensure they are able to be as independent as possible and to make positive social connections enabling them to take part in society. By supporting students to achieve these aims we as a charity meet our future aims of supporting those with disabilities to have good access to opportunities reducing the gap between those who are mainstream and those who have additional needs.

Strategies for achieving aims

The college has 6 sites, 3 in Ashford comprising of Food with Friends café which is situated inside a government Gateway Plus building in central Ashford, Stourside Farm, which is located on the Wyvern School site for SEND, and Muddy Wellies community farm which is in Smeeth. Two sites are in Faversham, Brogdale Farm, the original site located within the home of the National Fruit Collection, and a Georgian and Victorian Walled Garden in Faversham. The main office and other site is Culnells Farm in Iwade. Many of the sites are rural to support the provision of local services to young people who live in those communities.

There is a clear admissions process where parents, schools, colleges, and the local authority can ask Craftworks College to consider the student as suitable and offer them a place. Potential students and parents/carers are sent information about the college, offered a site visit, taster day, phased induction if required, and can look at the website to gain further knowledge. Information is sent in Communicate and Print accessible format if required and videos can be sent home for those who may require additional visual aid support for access or mental health needs.

Each student is baselined taking into consideration their prior knowledge needs and preferences then placed on a pathway that works with the Waves Model of Intervention, which supports personal development and well-being as they move through their pathway on their journey with us (Universal Pathway, Targeted Pathway, Specialist Pathway). This enables the student to have the right level of support in all curriculum areas - Vocational, Maths, English, Work Experience, and Wellbeing.

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Our values and ethos underpin all aspects of college life. The college is structured to allow students to have small classes with local work experience opportunities to support them in participating in community life. We have 6 sites across the Swale and Ashford districts to help reduce travel times for learners and build social connections in their local communities. We look to understand and work with each individual, viewing them as a whole person rather than their diagnosis and empowering them to make their own choices. We focus on the positive and create a culture of social inclusion, choice, and shared respect whilst promoting responsibility. We support young people in setting goals for themselves and encourage families to be partners in this process. We are conscious that professionals should be 'on tap' and not 'on top', there to signpost support and opportunities to encourage self-learning.

The aim of the behaviour and attitudes strategy is to support learners in recognising, understanding, and communicating their emotions, behaviours, and attitudes so that they can process how they are feeling, develop effective coping mechanisms, and learn to regulate these giving them life strategies that enable them to access education, employment, and community.

As a part of the behaviour and attitudes strategy, we will promote a calm environment where all feel safe, respected, and valued. We will set a strong focus on high attendance and punctuality encouraging students to adopt the expectations that will be required for the world of work and to access education to the full.

Our behaviour and attitude strategy outlines a process that can inform and create a positive culture that aligns with the Craftworks ethos. A culture of building positive relationships, accepting and celebrating differences, and taking responsibility for our thoughts, behaviours, and actions, so that we and others can experience positive well-being and thrive in life.

How we measure progress

We measure progress for each student based on their progress from their starting points. Each student is baselined on starting in their English, maths, vocational subject and against their Education and Health Care plan targets. They are set long term targets and termly short targets. We record their achievements each term, tracking their progress towards academic achievements and personal goals. As a post 16 specialist provider college we are also regulated by Ofsted inspections, these provide a measure for our progress against national standards. Craftworks College Charity is rated overall as a Good provider with Outstanding provision in our Personal Development.

Public benefit statement

The Charity is state funded and strives to promote and support the education and training to young people aged 16 to 25 with special educational needs and disabilities. The funding that we have received from the ESFA is £1,126,099, SENCO £54,507.

The Charitable Company's trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

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Achievement and Performance

Summary of main achievements in year in reference to the charity's objectives

Impact: Destinations of Leavers who left college in July 2023 progressed as follows:

- 41.68% 10 leavers into mainstream & specialist Further Education
- 16.6% 4 leavers into paid employment
- 8.33% 2 leavers remain NEET (71.49% NEET in '19/20)
- 25% 7 leavers into independent living skills environments with qualifications
(2 still await outcome from our local authority)

Success rates of accredited learning for Vocational Programmes of Study (2022-23)			
	Support Pathway Outcome		
Vocational Programme of Study	Full Qualification Achieved (# of Learners on this pathway)	Partial Qualification Achieved (# of Learners on this pathway)	Additional information
Horticulture	73.3%	10%	Predicted results - awaiting moderation
Creative Crafts	77.3%	0%	
Farm Animal Care	61.9%	28.6%	(Covid rollover affecting program still as started FAC course for the first time in covid)
Food and Cookery	100%	0%	75% Merits and 25% Pass Grade

Leaders now monitor achievement levels more effectively breaking down progress and reflect on why certain areas may not be performing as well.

VOCATIONAL OUTCOMES – SUMMARY DATA:

Since the Ofsted inspection, which judged the college as Requires Improvement we have an overall rate of 78.12%. The achievement rate has improved year on year over a five year trend. Food Cookery and Horticulture rates have improved significantly over the past year, but further work needs to be done with Creative Crafts as this has dipped by 22.7%. Animal Care has a lot of students progressing who are returning to complete this year.

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English and Mathematics:

Full Qualification achievement in Functional Skills Programmes of Study (%)	
Functional Skills English	42.4%
Functional Skills Maths	25%
Functional Skills Overall	36.79%

In 2022/23 we introduced assessment windows to increase student readiness for assessments. Assessment windows allowed for cross-curricular conversations around student readiness to take assessments and assisted in building the students confidence and resilience around assessment.

% of cohort that were enrolled to take an assessment by year:				
Year	Maths	English: Writing	English : Reading	English: Speaking, Listening and Communicating
2019- 2020 (31)	25.81%	28.57%	28.57%	28.57%
2020 - 2021 (54)	24.07%	29.63%	29.63%	29.63%
2021 - 2022 (66)	34.85%	10.61%	24.24%	15.15%
2022 - 2023 (81)	25%	29%	43%	67%

Success Rates EHCP Outcomes

Outcome fully achieved (%)	2019/20	2020/21	2021/22	2022/23
Further Education Employment and Training (Cognitional and Learning)	34.29%	51.61%	75.00%	52%
Participating in Society (Communication and Interaction)	38.71%	40.00%	62.50%	40%
Being as Healthy as Possible in Adult Life (Social Emotional and Mental Health)	44.44%	47.06%	34.09%	44%
Independent Living (Sensory and Physical)	23.08%	72.73%	46.15%	22%

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Attendance Data

Within the academic year 2022/23 we focused our attendance data to give an overview in specific areas so that we could adapt our programme and support attendance issues more creatively throughout the year. This process allowed us to develop our attendance and re-engagement policy which has allowed us to support student retention rates; this has meant we have seen a gradual increase in attendance levels from 1 to term 6.

2022/23	Programme of Study (%)	Term 1	Term 3	Term 6
	Animal Care	68%	73%	79%
	Creative Craft	64%	68%	72%
	Horticulture	76%	73%	76%
	Employability	0%	100%*	-
	Food and Cookery	93%	97%	97%

Re-engagement Program:

At Craftworks College we have developed our "Re-engagement Programme" aimed at increasing college attainment and supporting young people with complex special educational or mental health needs in "keeping in touch" with education. In 2020, we recognised the needs of the students and their heightened anxieties cultivated throughout the pandemic meant that student attainment had reduced, we identified a potential solution that would focus on student wellbeing and created an innovative project plan to combat this. The Re-engagement program was then presented to the board of trustees and implemented. This successful programme allows students who would have become 'not in education, employment or training' to gain self-belief, aspiration, and re-enter their education or be supported through a pathway to progress to support their ambition.

Year (# of students enrolled each year)	2020/21 (55)	2021/22 (66)	2022/23 (81)	2023/24 (91*)
Enrolment in the Re-engagement program	14.54%	33.33%	46.91%	28.57%*

Enrolled in

Re-engagement Programme at time of SAR*

The above table highlights how many students we have enrolled in college each year and how many of those students were on the re-engagement program. It highlights that since its inception the need to support students with complex needs has grown by 25.09% (21/22 - 22/23). Kent County Council have recognised the positive impacts of our Re-engagement Program in successfully avoiding young people becoming NEET and in 2022-23, agreed funding for us to pilot the program.

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Retention data

At Craftworks college we pride ourselves on working with complex learners and supporting positive retention. The majority of our students complete the academic year with us and either progress into the next level of qualification or progress with positive outcomes.

Monitoring retention allowed us to reflect and adapt our attendance policy and our re-engagement programme so that we have positive outcomes for our students that withdrew early in the academic year.

Year (# of students)	2021/22 (65)	2022/23 (79)
Student Retention	86.15%	87.34%
Withdrew within Term 1 (42-cut off)	6.15%	6.33%
Withdrew in-year (Oct - July)	7.69%	6.33%

From 2021/22 to 2022/3 we have managed to reduce our in-year leavers and have reflected on our admissions process so that leavers that leave within term 1 do so with positive outcomes, in line with the positive outcomes we have in place for our in-year leavers. As in 2021/22 the 6.15% of term 1 leavers did so without alternative provision and are NEET learners; whereas in-year leavers historically have had positive outcomes such as employment, engaging with online courses, social care and supported living and alternative provision.

In 22/23 we had 5 learners leave within term 1 and 5 learners leave early in the academic year. Of the 5 learners that left within the first term, 1 did so due to a significant safeguarding incident that resulted in Police involvement and meant we could no longer support this learner, despite this, we supported this learner throughout term 1 to complete their qualification, before we advocated on their behalf for a change of placement. We then supported the other 2 learners that left within term 1 to find alternative provision that would be better suited to their needs and aspirations. Finally, we supported our final leaver, within term 1, with their social care team to gain an independent living placement and employment.

Of the 5 learners that left in year, 1 withdrew in-year as they had been supported into employment opportunities (BoCI), 2 moved onto social care setting that were more appropriate to support the learners needs (one did so after completing their qualification in year) - (ElkTr-Ba, AlFo), 1 learner was supported to progress to an alternative further education provider that linked more closely to their aspirations and our final in-year leaver was a tribunal case.

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Destination Data – 5-year trend

In July 2023, 25 Students left the college, 4 of who are in paid employment, 7 progressed to full time mainstream further education, 3 into full time specialist further education, 7 are in independent skills environments, only 2 remain NEET, 1 of which was a hard to reach student on the re engagement programme. (2 students are still awaiting outcomes from KCC - both are due to attend FE settings).

	Further Education	Apprenticeship	Employment	Social Provision	Not In Education Employment or Training
2019/20 (7)	14.28%	0.00%	0.00%	14.28%	71.44%
2020/21 (4)	25.00%	0.00%	0.00%	50.00%	25.00%
2021/22 (15)	15.38%	3.85%	46.15%	19.23%	15.38%
2022/23 (25*)	41.68%	0.00%	16.66%	25%	8.33%

*8.33% are awaiting outcome information from local authority

From 2019-2023 we have had a 26% increase in leavers who are accessing further education establishments, both mainstream and specialist. In four years our NEET percentage has dropped by 63% in spite of our leaver rate increasing by 17 students, this is a testament to the Progression lead and wellbeing work.

Key Performance Indicators

All available grant funding from the ESFA generated by student numbers was used to support the education of students and the charity continues to build on the success of the college prior to becoming a charity.

	31.07.23	31.07.22
Salaries as a % of ESFA and SENCO Funding	70%	68%

Financial Review

Statement of trustees' responsibilities in relation to the financial statements.

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure, for the charitable company for that period.

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In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP 2019 (FRS102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK accounting standards have been followed.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 the financial statements comply with the Companies Act 2006.

The report has been prepared having taken advantage of the small companies exemptions in the Companies Act (2006). The trustees are also responsible for the safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial position.

During the period ended 31st July 2023, total expenditure was £1,215,608 (2022: £994,392). At the 31st July 2023, the net book value of fixed assets was £ 38,843 (2022: £48,532) and movements in tangible fixed assets are shown in note 14 to the financial statements. The assets were used exclusively for the providing of education and the associated support services to pupils of the charity.

The Charity held fund balances at 31 July 2023 of £185,609 (2022: £111,250)

These funds comprised of £151,806 of restricted income funds (2022: £80,449), £33,002 of restricted Buildings and Asset allocation (2022: £30,801), £801 of general funds (2022: £0).

Reserves Policy

The trustees regularly review the reserve levels of the Academy Trust. Reviews encompass the nature of the income and expenditure streams, the need to match income with commitments and the nature of reserves. The Trustees have determined that the appropriate level of reserves should be approximately £300,000 whereas the actual unring fenced reserves were £112,584. The charity will be looking to increase these over the coming couple of years. The reason for holding reserves is to provide sufficient working capital to cover delays between spending and receipt of grants and to provide a cushion to deal with unexpected emergencies.

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At 31st July 2023 the total funds comprised of:

Restricted Reserves

Un-ring fenced reserves	£112,584
Buildings & Assets Allocation	£33,002
SESCO funding and training	£36,753
Free school meals	£2,469
Unrestricted funds	£801
Total	<u>£185,609</u>

Principal risks and uncertainties

The trustees have assessed the major risks to which the Charity is exposed, in particular, those related to teaching, facilities and other operational areas of the Charity and its finances. They have ensured that robust systems, including operation procedures (e.g. vetting of new staff and visitors, supervision of college grounds) and internal financial controls are in place in order to minimise risk. Adequate insurance cover has been put into place. The charity reviews all systems and procedures, particularly the internal financial controls, on an ongoing basis.

Risk and Control Framework

The Charity's system of internal financial control is based on a framework of regular management information and administrative procedures including the segregation of duties and a system of delegation and accountability. In particular, it includes.

- Comprehensive budgeting and monitoring systems with an annual budget and periodic financial reports which are reviewed and agreed by the board.
- Regular reviews by the board of the financial performance against the budgets.
- setting targets to measure financial and other performance.
- delegation of authority and segregation of duties.
- Identification and management of risks

Principle Risk	Control Measures/Strategies To Reduce Risk
Withdrawal of funding for course subjects	Look at a wide range of awarding organisations with accreditation that is ESFA funded. DFE have now published more funded qualifications and we have checked against these to future proof our qualifications being funded. The CEO is also part of a KCC group working to look at below Level 2 qualifications for SEND young people and to lobby DFE for fair access to qualifications.
Non-payment of funds from out of Kent authorities	Have small amount of out of county students, only agreed with contract, payments quarterly so if not paid can refuse education to student. KCC have specific guidelines within their Element 3 funding process. We have read these and adhere to them. Our funding has been approved.

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Principle Risk	Control Measures/Strategies To Reduce Risk
Increase in cost of living outstripping government funding	Tightly controlled finances, clear set budget, reserves and contingency funds, weekly meetings, regular reports and tightly overseen budgets. In addition to this the new government have stated that they are looking to provide more funds for SEND and for the Further Education sector. At present we have strictly outlined our forecast based on the rise of living wage and its uplift across the company, needs for staffing with the increased hours required for maths and English.
Loss of site contract	We have excellent relationships with all our landlords. We keep in regular contact. We have recently had Girlings our solicitors check over the contracts to ensure they are current and correct. Our provision is split across 6 sites to mitigate against one site causing the college to be in difficulties of where to house students.
Failure to meet H & S requirements and measures	We have robust H & S policies that are checked every year and signed off by the board. We have a H & S lead that meets with the principal monthly to look at H & S needs and check that site leads are compliant. There is an external H & S audit carried out each year by Armadillo H & S company. H & S is part of all our meetings from supervision to team meetings and board. We are fully insured to also cover risk. All staff are trained in H & S on an annual basis, all staff are trained in Risk Assessments, Armadillo check our RA annually, we have a H & S lead who checks our policies annually along with the principal and college board. H & S is part of every aspect of everything that we do and all staff are constantly reminded about measures regularly and this is documented.
Failure to operate within policies provoking complaint	We are a SEND college it is therefore likely that there will be incidents of poor behaviour and that parents/carers and young people will at times complain about how things have been from their perspective. We follow procedures and policies to ensure that if a complaint comes in, we are able to justify our response and demonstrate that we have worked within our procedures.
Failure to meet safeguarding measures	
Failure to meet Ofsted requirements	In May 24 we had our most recent Ofsted inspection and I am pleased to report that we gained an overall Good rating with an Outstanding rating for our Personal Development and Progressions area. We continue to work with external advisors to support our development and to aim high for our students and staff with the desire to be Outstanding
Failure to meet GDPR requirements	A regular board meeting agenda consideration. Regular training of staff and reminders that they need to adhere to the policies and procedures in place.
Failure to gather good trustees	Craftworks College has 4 very good Trustees that are dedicated to supporting the work of Craftworks College. We do not take them for granted as we recognise that it is a gift that they give their time to support the work that we do. We are in the process of enlisting a parent trustee at present and we are always openly recruiting so that there is a pool of people to work with to support the college.

Going Concern

After making the appropriate enquiries, the board of trustees has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies.

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Plans for future periods

The charity aims to have a similar offer of vocational subjects to our students in the Swale and Ashford area. This would mean that we would look to find a premises to offer a Food and Cookery course in the Swale area. We are seeking to have this offer to enable students in both areas to be able to access opportunities where there is a good possibility of gaining qualifications that enable them to go into jobs in the local economy. By providing these courses in Swale and Ashford we are providing to 2 key areas in Kent that have the highest number of disabled young people and in rural communities that are often challenging to provide for this disadvantaged group. We know from previous experience that our cohort of students are able to access and achieve qualifications in these subject areas, that from our excellent progression results we have been able to support students into work related areas and or other further education courses. We thus wish to build on the success of our current work.

Structure, Governance and Management

Charity Constitution

The Charity is a company limited by guarantee and a registered charity. The charitable company's memorandum and articles of association are the primary governing documents of the Charity. The trustees of Craftworks Community college are also the directors of the charitable company for the purposes of company law, The Charitable company operates as Craftworks Community College.

The college is governed by a board of 4 trustees and 1 director, the Principal of the college. The trustees are from a diverse range of backgrounds;

- The Chair comes from an alternative provision and army background, also sits on the main CIC board, and is the current CEO of Lead Sheet College.
- One trustee is deputy CEO of the East Kent College Group
- One trustee is a SEND tutor at St Nicholas school and was the SEND specialist for KCC SPIs
- One trustee is a retired small business owner.

The main CIC Board is overseen by Lady Ann Marie Nelson CBE who is an experienced board member of many years in financial institutions and education settings. There is a professional finance officer who supports the board of trustees with reports and administrative support.

Liability of members The liability of the members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of the charity in the event of its being wound up while he, she or it is a member or within one year after he, she or it ceases to be a member, for:

1. Payment of the charity's debts and liabilities incurred before he, she or it ceases to be a member;
2. Payment of the costs, charges and expenses of winding up; and
3. Adjustment of the rights of the contributories among themselves.

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Recruitment and appointment of new trustees

Craftworks College Charity advertises for new trustees through social media, the website, through association with current trustees and college staff and through the college network of education associates. When recruiting a trustee they will be asked to complete an application form which is then scrutinised by the current trustees for suitability. Those appropriate are selected for interview by the chair and another trustee and Principle of the college. They are then subject to questions that ensure they have the appropriate skills, knowledge, and experience to support the aims of the charity. If they fulfil this they are then appointed and written to by the chair of the trustees to formally offer them the post. They are then subject to references, DBS check and check at companies' house to ensure they are suitable to be a trustee.

Induction and training of new trustees

All new trustees are asked to spend a day shadowing the Principle and visiting the college sites to meet the staff and students. They are asked to read the key policies and procedures pertinent to their role, this will include Health and Safety, GDPR, Safeguarding, Acceptable use of IT, Outline of the responsibility of a trustee and to undertake the training to be a charitable trustee.

Organisational structure – including how decisions are made

The Senior Leadership Team (SLT), comprises a Principal, Deputy Head of Quality of Education, Deputy Head of Emotional Health and Wellbeing, and Senior Lead for Personal Development. SLT is supported by two consultants who were both previously Ofsted inspectors, Andy Fitt (ex. HMI) who was the trainer for Ofsted inspectors in the South East of England, and Helen Bramley (ex. OI) who is a SEND specialist Consultant with significant experience leading specialist colleges.

There is a Co-ordinators team that comprises:

- Coordinator of Horticulture
- Coordinator of Creative Crafts and Coordinator for Training and Development
- Coordinator of Farm Animal Care and Coordinator for Internal Quality Assurance
- Coordinator of Maths and Food and Cookery
- Coordinator of English

Each coordinator has a staff team of tutors and teaching assistants. We employ 14 tutors and 2 HLTAs who provide cover tutoring when required. In addition to our teaching staff, we work with 14 Teaching Assistants and 2 SEMH Teaching Assistants who, with the SENco, form the wellbeing team that is supported by the DHT of EHWP. There are 2 part-time progressions officers who, together with the Lead for Personal Development, form the progressions team that will support employability, student voice and enrichment, and internal and external work experience. Our admin team consists of 1 term-time Human Resources person and 1 part-time Admissions, an Administration support person, and a safeguarding administration lead.

Day to day decisions are made by the senior leadership team. This includes such things as recruitment of staff, number of students, subject areas to be delivered. Decisions that are strategic such as whether to set up a new site or to enter into a partnership with another college would be taken in conjunction with the board of trustees.

Craftworks College, part of Brogdale CIC Group
Report of the Trustees
For the year ended 31 July 2023

Key management remuneration

All pay scales have been set having researched the market value of each job role in the Kent area. Once the research has been conducted the Principle meets with the chair of board to review pay scales, outline remuneration for specific roles and ensure that this is fair and appropriate.

Relationship with related parties

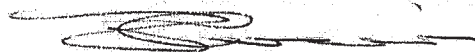
Craftworks College, part of the Brogdale CIC group, is an independent specialist college which is based in Kent. It was initially called Brogdale Community Interest Company however became a separate charity operating with the Brogdale CIC group in January 2021. Brogdale CIC divided into 3 separate companies, Brogdale CIC which is a social enterprise that works with learning disabled adults to provide work experience and opportunities. As such they are commissioned to work alongside Craftworks College to provide the "internal work experience" opportunities. There is an internal contract between Brogdale CIC and Craftworks outlining the role that Brogdale CIC staff will do to provide specific work experience opportunities on set sites, with specific students. The funding for this is provided by Kent County Council as part of their element 3 high needs funding. Vibe community is a limited company that provides fun leisure activities for young people aged 8 – 25 in the Swale and Ashford area of Kent. Craftworks College Charity signposts students to the opportunities for leisure activities with them during the term breaks. All three companies work off the same sites, share the buildings and some resources. Staff are specifically employed in each company and have their own contracts and job descriptions.

Auditors

Insofar as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

Approved by order of the board of trustees on ^{14th} November 2024 and signed on its behalf by:



John Lewis – Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CRAFTWORKS COMMUNITY LIMITED

Opinion

We have audited the financial statements of Craftworks Community Limited (the 'charitable company') for the year ended 31 July 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006; and

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CRAFTWORKS COMMUNITY LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees. We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the directors report and from the requirements to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities including fraud are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and management and our experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including, but not limited to, the Companies Act 2006, the Charities SORP 2019 and UK tax legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management and the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CRAFTWORKS COMMUNITY LIMITED

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators such as the ESFA.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.


A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Other Matters

In accordance with the requirements of ISA (UK) 710:14, we disclose that the comparative figures are unaudited. We have obtained sufficient appropriate audit evidence over the comparative figures materially impacting the current year balances of the financial statements.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.


Clair Rayner FCA DChA (Senior Statutory Auditor)
for and on behalf of McCabe Ford Williams
Statutory Auditors and Chartered Accountants
Building 1063
Cornforth Drive
Kent Science Park
Sittingbourne
Kent
ME9 8PX

Dated 18/11/2024

Craftworks Community Limited
Statement of Financial Activities (Incorporating an Income & Expenditure account)
for the year ended 31 July 2023

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	As restated Total funds
	2023	2023	2023	2023	2022
Notes	£	£	£	£	£
Income and endowments from:					
Donations and legacies	4	-	-	-	600
Charitable activities	5	-	1,180,606	-	1,180,606
Capital Grants	6	-	68,882	-	68,882
Other Income	7	40,479	-	-	40,479
Total		40,479	1,249,488	-	1,289,967
Expenditure on:					
Raising funds	8	-	1,429	-	1,429
Charitable activities	9	-	1,166,180	-	1,166,180
Other Expenses	10	39,678	8,321	-	47,999
Total		39,678	1,175,930	-	994,392
Net gains on investments					
Net Income	11	801	73,558	-	74,359
Transfers between funds					
Net income before other gains/(losses)		801	73,558	-	74,359
Other gains and losses					
Net movement in funds		801	73,558	-	74,359
Reconciliation of funds:					
Total funds brought forward		-	111,250	-	111,250
Total funds carried forward		801	184,808	-	185,609

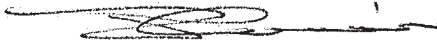
Craftworks Community Limited
Balance Sheet

at 31 July 2023

Company No. 13181228	Notes	2023	As restated 2022
		£	£
Fixed assets			
Tangible assets	14	38,843	48,532
		<u>38,843</u>	<u>48,532</u>
Current assets			
Debtors	15	5,471	3,134
Cash at bank and in hand		214,340	164,349
		<u>219,811</u>	<u>167,483</u>
Creditors: Amount falling due within one year	16	(73,045)	(104,765)
Net current assets		<u>146,766</u>	<u>62,718</u>
Total assets less current liabilities		<u>185,609</u>	<u>111,250</u>
Net assets excluding pension asset or liability		<u>185,609</u>	<u>111,250</u>
Total net assets		<u><u>185,609</u></u>	<u><u>111,250</u></u>
The funds of the charity			
Restricted funds	17		
Restricted income funds		151,806	80,449
Capital Funds		33,002	30,801
		<u>184,808</u>	<u>111,250</u>
Unrestricted funds	17		
General funds		801	-
		<u>801</u>	<u>-</u>
Reserves	17		
Total funds		<u><u>185,609</u></u>	<u><u>111,250</u></u>

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

Approved by the board on 14th Nov 2024
 And signed on its behalf by:



J. Lewis
 Trustee

Craftworks Community Limited
Statement of Cash flows
for the year ended 31 July 2023

	2023	As restated 2022
	£	£
Cash flows from operating activities		
Net Income per Statement of Financial Activities	74,359	112,627
Adjustments for:		
Depreciation of property, plant and equipment	8,429	9,389
Loss on disposal of tangible fixed assets	644	-
Dividends, interest and rents from investments	-	-
(Increase)/Decrease in trade and other receivables	(2,337)	54,296
(Decrease)/Increase in trade and other payables	(31,720)	33,753
Net cash provided by operating activities	49,375	210,065
Cash flows from Investing activities		
Proceeds from sales of property, plant and equipment	7,200	-
Payments for property, plant and equipment	(6,584)	(45,716)
Net cash from/(used in) investing activities	616	(45,716)
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	49,991	164,349
Cash and cash equivalents at the beginning of the year	164,349	-
Cash and cash equivalents at the end of the year	214,340	164,349
Components of cash and cash equivalents		
Cash and bank balances	214,340	164,349
	214,340	164,349

Craftworks Community Limited
Notes to the Accounts

for the year ended 31 July 2023

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The entity is a Public benefit entity under FRS102.

The Presentation Currency is £ sterling and rounded to the nearest pound.

Going Concern

The trustees assess whether the use of the going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period for at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charities ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies, management is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period to which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are the depreciation charges that are calculated with reference to the useful economic life of fixed assets.

Change in basis of accounting or to previous accounts

There has been a prior year adjustment to the treatment of income recognised in the profit and loss in the previous year's accounts and the trade creditors figures stated in the balance sheet. This is to enable comparisons as required by Charities SORP (FRS 102).

Craftworks Community Limited
Notes to the Accounts

Agency Arrangements Note

The charitable company acts as an agent in distributing bursary funds from ESFA. Payments received from ESFA and subsequent disbursements to students are excluded from the statement of financial activities as the charitable company does not have control over the charitable application of the funds. The Charitable company does not currently allocate any percentage of funding towards its own administration costs. The funds received and paid, and any balances held are disclosed in note 22

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.

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 is probably 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 SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Revenue Grants

Grants are included in the statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of meeting any performance-related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

Capital Grants

Capital grants are recognised in full when there is an unconditional entitlement to the grant. Unspent amounts of capital grants are reflected in the balance sheet in the restricted fixed asset fund.

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.

Craftworks Community Limited
Notes to the Accounts

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising 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.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirement of the charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of the other administration costs.

Other expenditure

These are support costs not allocated to a particular activity.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act.

Tangible fixed assets and depreciation

Fixed Assets are recognised at Cost and depreciation is provided at the following annual rates in

Buildings	10% Straight Line
Fixtures, Fittings & Equipment	25% Reducing Balance

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.

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.

Craftworks Community Limited
Notes to the Accounts

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

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.

Company status

The company is a private company limited by guarantee and consequently does not have share capital. The company is incorporated in England and Wales. The Company obtained Charitable status on 16 February 2023 and is a registered charity.

Craftworks Community Limited
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022	Restricted funds 2022	As restated Total funds 2022
	£	£	£
Income and endowments from:			
Donations and legacies	-	600	600
Charitable activities	-	1,027,583	1,027,583
Other trading activities	-	58,961	58,961
Other	19,875	-	19,875
Total	19,875	1,087,144	1,107,019
Expenditure on:			
Raising funds	-	1,612	1,612
Charitable activities	10,486	972,905	983,391
Other	9,389	-	9,389
Total	19,875	974,517	994,392
Net income	-	112,627	112,627
Net income before other gains/(losses)	-	112,627	112,627
Other gains and losses:			
Net movement in funds	-	112,627	112,627
Reconciliation of funds b/fwd:		(1,377)	(1,377)
Total funds carried forward	-	111,250	111,250

4 Income from donations and legacies

	Total 2023	Total 2022
	£	£
Donation received from Swale Borough Council for the improvement of Walled Garden site	-	600
	-	600

5 Income from charitable activities

	Restricted	Total 2023	Total 2022
	£	£	£
ESFA Funding Element 1	421,846	421,846	432,121
ESFA Funding Element 2	366,000	366,000	306,000
ESFA Funding Element 3	325,655	325,655	224,495
ESFA Tuition Fund	5,055	5,055	11,660
SENCO Funding & Training	54,507	54,507	53,307
Free School Meals	7,543	7,543	-
	1,180,606	1,180,606	1,027,583

Craftworks Community Limited
Notes to the Accounts

6 Income from Capital Grants

	Restricted 2023	Total 2023	As restated Total 2022
	£	£	£
ESFA Buildings & Assets Allocation	68,882	68,882	58,961
	<u>68,882</u>	<u>68,882</u>	<u>58,961</u>

7 Other Income

	Unrestricted 2023	Total 2023	Total 2022
	£	£	£
Provision of staff to Brogdale CIC and Vibe Ltd	38,270	38,270	19,875
Insurance Claim - Break in at Muddy Wellies Site	2,209	2,209	-
	<u>40,479</u>	<u>40,479</u>	<u>19,875</u>

8 Expenditure on raising funds

	Restricted 2023	Total 2023	Total 2022
		£	£
<i>Fundraising trading costs</i>			
Advertising & Marketing	1,429	1,429	1,612
	<u>1,429</u>	<u>1,429</u>	<u>1,612</u>

Craftworks Community Limited
Notes to the Accounts

9 Expenditure on charitable activities

	As restated		
	Restricted	Total	Total
	2023	2023	2022
	£	£	£
<i>Expenditure on charitable activities</i>			
<i>Direct Costs</i>			
Direct costs for courses	13,261	13,261	29,704
Exam Accreditation	13,729	13,729	5,947
Work Experience	-	-	6,947
Free School Meals	5,074	5,074	-
wages/salaries	748,920	748,920	636,298
Employer's NIC	67,927	67,927	52,084
Pension costs	14,885	14,885	10,871
Staff entertainment	354	354	-
Staff recruitment	4,483	4,483	1,012
Staff training	8,176	8,176	11,832
Staff welfare	2,686	2,686	1,216
Temporary staff	54,324	54,324	63,192
Travel and subsistence	21,093	21,093	10,776
<i>Support Costs</i>			
Rent	19,907	19,907	34,148
Light, heat and power	16,234	16,234	11,553
Premises repairs & Maintenance	63,472	63,472	24,771
Equipment expensed	797	797	-
Equipment leasing and hire charge	9,909	9,909	10,250
Equipment repairs and maintenance	3,804	3,804	2,798
General insurances	14,205	14,205	16,601
Software, IT support & related costs	19,203	19,203	2,333
Stationery and printing	9,303	9,303	5,880
Subscriptions	132	132	248
Sundry expenses	136	136	251
Telephone, fax & broadband	12,101	12,101	11,081
Consultancy fees	1,842	1,842	4,550
Other legal and professional costs	13,189	13,189	12,674
<i>Governance costs</i>			
Bookkeeping, Accountancy & Audit Fees	27,000	27,000	16,374
Trustees Expenses	34	34	-
	<u>1,166,180</u>	<u>1,166,180</u>	<u>983,391</u>

Craftworks Community Limited
Notes to the Accounts

10 Other expenditure

	Unrestricted 2023	Restricted 2023	Total 2023	Total 2022
	£	£	£	£
Replace Stolen Items	764	-	764	-
Staff provided to Brogdale and Vibe	38,270	-	38,270	-
Corporation tax charge/(credit)	-	-108	-108	-
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	644	8,429	9,073	9,389
	<u>39,678</u>	<u>8,321</u>	<u>47,999</u>	<u>9,389</u>

11 Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	8,429	9,389
Auditors' remuneration	9,600	-

12 Trustee remuneration and expenses

One or more of the trustees has been paid expenses in the current or prior periods.

	2023 Number	2022 Number
Number of trustees paid expenses	1	-
The nature of the reimbursed expenses: Travel Expenses		
	£	£
Total expenses reimbursed to trustees - Travel Expenses	34	-

None of the Trustees have received any remuneration or received any other benefits from an employment with the charity or a related entity.

Craftworks Community Limited
Notes to the Accounts

13 Staff costs

	2023	2022
Salaries and wages	748,920	636,298
Social security costs	67,927	52,084
Pension costs	14,885	10,871
	<u>831,732</u>	<u>699,253</u>

No Employees were paid more than £60,000 (excluding employers National Insurance and employer pension costs, but including other benefits.)

The total amount of employee salary and benefits received by key management personnel is: £129,826 (2022: £110,050)

The average monthly number employees during the year was as follows:

	2023 Number	2022 Number
Management	3	3
Delivery of Services	33	29
	<u>36</u>	<u>32</u>

The company operates a defined contribution scheme. The provider of the scheme is NEST. During the year the charity contributed £14,885 (2022: £10,871) There was an outstanding contribution of £3,393 paid on 10th August 2023 (2022: £2,952)

14 Tangible fixed assets

	Land and buildings	Fixtures, Fittings and Equipment	Total
	£	£	£
Cost or revaluation			
At 1 August 2022	35,355	24,936	60,291
Additions	-	6,584	6,584
Disposals	(8,000)	(858)	(8,858)
At 31 July 2023	<u>27,355</u>	<u>30,662</u>	<u>58,017</u>
Depreciation and impairment			
At 1 August 2022	4,385	7,374	11,759
Depreciation charge for the year	2,735	5,694	8,429
Disposals	(800)	(214)	(1,014)
At 31 July 2023	<u>6,320</u>	<u>12,854</u>	<u>19,174</u>
Net book values			
At 31 July 2023	<u>21,035</u>	<u>17,808</u>	<u>38,843</u>
At 31 July 2022	<u>30,970</u>	<u>17,562</u>	<u>48,532</u>

Craftworks Community Limited
Notes to the Accounts

15 Debtors

	2023	As restated 2022
	£	£
Trade debtors	2,264	2,513
Other debtors	3,207	621
	<u>5,471</u>	<u>3,134</u>

16 Creditors:

amounts falling due within one year

	2023	As restated 2022
	£	£
Trade creditors	1,147	11,326
Corporation tax	-	108
Other taxes and social security	20,068	22,751
Other creditors	40,430	68,780
Accruals	11,400	1,800
	<u>73,045</u>	<u>104,765</u>

Craftworks Community Limited
Notes to the Accounts

17 Movement in funds

	As restated At 1 August 2022 £	Incoming resources (including other gains/losses) £	Resources expended £	At 31 July 2023 £
Restricted funds:				
Restricted income funds:				
ESFA Funding Element 1	47,282	421,846	(401,335)	67,793
ESFA Funding Element 2	-	366,000	(347,800)	18,200
ESFA Funding Element 3	-	325,655	(299,064)	26,591
ESFA Tuition Fund	-	5,055	(5,055)	-
ESFA Buildings & Assets Allocation	30,801	68,882	(66,681)	33,002
SENCO Funding & Training	33,167	54,507	(50,921)	36,753
Free School Meals	-	7,543	(5,074)	2,469
Total	111,250	1,249,488	(1,175,930)	184,808
Unrestricted funds:				
General funds	-	40,479	(39,678)	801
Total funds	111,250	1,289,967	(1,215,608)	185,609

Purposes and restrictions in relation to the funds:

Restricted funds:

ESFA Funding Element 1	Funding of Education and Training for Students under the age of 25
ESFA Funding Element 2	Additional Funding of Education and Training for Students with Special needs
ESFA Funding Element 3	Additional Funding of Education and Training for Students with Special needs
ESFA Tuition Fund	Additional Funding of Education and Training for Students with Special needs
ESFA Buildings & Assets Allocation	Building repairs, Site Maintenance costs, Computer costs etc
SENCO Funding & Training	Additional Funding of Education and Training for Students with Special needs
Free School Meals	Free School Meals for Students with hardship

Craftworks Community Limited
Notes to the Accounts

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	2023 Total	As restated 2022 Total
	£	£	£	£
Fixed assets		38,843	38,843	48,532
Current assets	801	219,010	219,811	167,483
Current liabilities		(73,045)	(73,045)	-104,765
	<u>801</u>	<u>184,808</u>	<u>185,609</u>	<u>111,250</u>

19 Reconciliation of net debt

	At 1 August 2022	Cash flows	At 31 July 2023
	£	£	£
Cash and cash equivalents	164,349	49,991	214,340
	<u>164,349</u>	<u>49,991</u>	<u>214,340</u>
Net debt	<u>164,349</u>	<u>49,991</u>	<u>214,340</u>

20 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings	2023 Other	2022 Land and buildings	2022 Other
Operating leases with expiry date:				
Within one year	-	252	-	431
In the second to fifth years inclusive	-	-	-	252
	<u>-</u>	<u>252</u>	<u>-</u>	<u>683</u>

Pension commitments

	2023	2022
	£	£
The pension cost charge to the company amounted to:	<u>14,885</u>	<u>10,871</u>
Unpaid contributions due to the fund are included in other creditors and amounted to:	<u>3,393</u>	<u>2,952</u>

Craftworks Community Limited
Notes to the Accounts

21 Related party disclosures

		2023	As restated 2022
		£	£
Transactions with related parties			
<i>Name of related party</i>	Brogdale CIC		
<i>Description of relationship between the parties</i>	Key Management Employees and staff work for both companies. Mrs R O'Neil is a Director of Brogdale CIC		
<i>Description of transaction and general amounts involved</i>	Sales to Brogdale : Provision of Staff at Cost: £3320 (2022: £669.72), Purchases £52,840 (2022: £52,877)		
<i>Amount due from/(to) the related party</i>		2,914	(49,237)
Transactions with related parties			
<i>Name of related party</i>	Vibe Community Limited		
<i>Description of relationship between the parties</i>	Key Management Employees and Staff work for both companies. Mrs R O'Neil is a Director of Vibe Community Ltd		
<i>Description of transaction and general amounts involved</i>	Sales to Vibe Community Ltd: Provision of Staff at Cost: £28123, Sale of Cabin at Net Book Value of £7200 (2022 : £15,470) , Purchases £4,479 (2022: £3697)		
<i>Amount due from/(to) the related party</i>		1,338	-
Transactions with related parties			
<i>Name of related party</i>	Kent Natural Burials Ltd		
<i>Description of relationship between the parties</i>	Key Management of Craftworks is also a Director of Kent Natural Burials Ltd		
<i>Description of transaction and general amounts involved</i>	Purchases : Provision of services at fair value 2023 £0 (2022: £450)		
<i>Amount due from/(to) the related party</i>		-	-
Controlling party			
Vibe Community Ltd is the controlling party			

22 Agency Arrangements

The charitable company distributes bursary funds to students as an agent for the ESFA. In the accounting period ending 31 July 2023 the trust received £41,559 (2022: £ 37,598) and disbursed £ 30,939 (2022: £21,101) from the fund. An amount of £ 27,125 (2022: £ 16,505) is included in other creditors relating to undistributed funds that is repayable to the ESFA.

Craft Craftworks Community Limited
Note: Notes to the Accounts

23 Prior Year Adjustment

The accounts prepared for the year ended 31 July 2022 were identified to have incorrectly deferred income rather than accumulated surplus being carried forward in reserves. There was also a intercompany creditor incorrectly recognised in other debtors rather than other creditors. The comparisons have subsequently been adjusted. The impact of these adjustments on the Charitable company are as follows:

	As previously stated	Prior Period Adjustment	As restated
Statement of Financial Activities year end 31 July 2022			
Income	986,002	121,017	1,107,019
Expenditure			
Raising funds	1,612	-	1,612
Charitable activities	983,391	-	983,391
Other expenses	9,389	-	9,389
Net Income	(8,390)		112,627
total funds b/forward	(1,377)	-	(1,377)
Total Funds c/forward	(9,767)	121,017	111,250
Balance sheet as at 31 July 2022			
Other Debtors	(44,966)	45,587	621
Other Creditors	144,210	(75,430)	68,780
Unrestricted fund			
Restricted funds	(9,767)	121,017	111,250
Total funds	(9,767)	121,017	111,250

The impact of this adjustment is that income from Charitable activities from the prior year has increased by £121,017. The balance of other creditors in the prior year had decreased by £75,430 and other debtors have increased by £45,587. The revised surplus for the Charitable company for the year ended 31 July 2022 was £112,627

Craftworks Community Limited
Detailed Statement of Financial Activities
for the year ended 31 July 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Restated Total funds 2022 £
Income and endowments from:				
Donations and legacies	-	-	-	600
	-	-	-	600
ESFA Funding Element 1	-	421,846	421,846	432,121
ESFA Funding Element 2	-	366,000	366,000	306,000
ESFA Funding Element 3	-	325,655	325,655	224,495
ESFA Tuition Fund	-	5,055	5,055	11,660
SENCO Funding & Training	-	54,507	54,507	53,307
Free School Meals	-	7,543	7,543	-
	-	1,180,606	1,180,606	1,027,583
Charitable Capital Grants				
ESFA Buildings & Assets Allocation	-	68,882	68,882	58,961
	-	68,882	68,882	58,961
Other				
Provision of staff to Brogdale CIC and Vibe Ltd	38,270	-	38,270	19,875
Insurance Claim - Break In at Muddy Wellies Site	2,209	-	2,209	-
Income Brought forward	-	-	-	-
	40,479	-	40,479	19,875
Total income and endowments	40,479	1,249,488	1,289,967	1,107,019
Expenditure on:				
Costs of other trading activities:				
Advertising & Marketing	-	1,429	1,429	1,612
	-	1,429	1,429	1,612
Total of expenditure on raising funds	-	1,429	1,429	1,612
Charitable activities				
	-	13,261	13,261	29,704
Direct costs for courses	-			
Exam Accreditation	-	13,729	13,729	5,947
Work Experience	-			6,947

Craftworks Community Limited
Detailed Statement of Financial Activities
Charitable activities

	Unrestricted funds	Restricted funds	Total funds	Restated Total funds
	2023	2023	2023	2022
-	13,261	13,261	29,704	
Direct costs for courses				
Exam Accreditation	-	13,729	13,729	5,947
Work Experience				6,947
Free School Meals		5,074	5,074	
wages/salaries	-	748,920	748,920	636,298
Employer's NIC	-	67,927	67,927	52,084
Pension costs	-	14,885	14,885	10,871
Staff entertainment	-	354	354	-
Staff recruitment	-	4,483	4,483	1,012
Staff training	-	8,176	8,176	11,832
Staff welfare	-	2,686	2,686	1,216
Temporary staff	-	54,324	54,324	63,192
Travel and subsistence	-	21,093	21,093	10,776
Rent	-	19,907	19,907	34,148
Light, heat and power	-	16,234	16,234	11,553
Premises repairs and maintenance	-	63,472	63,472	24,771
Equipment expended	-	797	797	-
Equipment leasing and hire charges	-	9,909	9,909	10,250
Equipment repairs and maintenance	-	3,804	3,804	2,798
General insurances	-	14,205	14,205	16,601
Software, IT support and related costs	-	19,203	19,203	2,333
Stationery and printing	-	9,303	9,303	5,880
Subscriptions	-	132	132	248
Sundry expenses	-	136	136	251
Telephone, fax and broadband	-	12,101	12,101	11,081
Consultancy fees	-	1,842	1,842	4,550
Other legal and professional costs	-	13,189	13,189	12,674
	-	1,139,146	1,139,146	967,017
Governance costs				
Bookkeeping, Accountancy & Audit Fees	-	27,000	27,000	16,374
Trustees Expenses	-	34	34	-
	-	27,034	27,034	16,374
Total of expenditure on charitable activities	-	1,166,180	1,166,180	983,391

Craftworks Community Limited	Unrestricted	Restricted	Total funds	Restated
Detailed Statement of Financial Activities	funds	funds		Total funds
Other expenditure				
Replace Stolen Items	764	-	764	-
Staff provided to Brogdale and Vibe	38,270	-	38,270	-
Corporation tax charge/(credit)	-	-108	-108	-
	<u>39,034</u>	<u>-108</u>	<u>38,926</u>	<u>-</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	-	2,735	2,735	3,535
Depreciation of Fixtures, Fittings and Equipment	-	5,694	5,694	5,854
Depreciation of Loss on disposal of tangible fixed assets	644	-	644	-
	<u>644</u>	<u>8,429</u>	<u>9,073</u>	<u>9,389</u>
Total of expenditure of other costs	<u>39,678</u>	<u>8,321</u>	<u>47,999</u>	<u>9,389</u>
Total expenditure	39,678	1,175,930	1,215,608	994,392
Net gains on Investments	-	-	-	-
Net income	<u>801</u>	<u>73,558</u>	<u>74,359</u>	<u>112,627</u>
Net income before other gains/(losses)	<u>801</u>	<u>73,558</u>	<u>74,359</u>	<u>112,627</u>
Other Gains	-	-	-	-
Net movement in funds	<u>801</u>	<u>73,558</u>	<u>74,359</u>	<u>112,627</u>
Reconciliation of funds:				
Total funds brought forward	-	111,250	111,250	-1,377
Total funds carried forward	<u>801</u>	<u>184,808</u>	<u>185,609</u>	<u>111,250</u>