CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From: 1.1.2025 To: 31.12.25

Charity's name: Artizan International

Charity registration number: 1160494

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	1. To relieve the needs of disabled people in Yorkshire and the surrounding area by providing opportunities to engage in socially interactive craft-based activities and to learn craft-based skills. 2. The relief of poverty among disabled people in such parts of the world as the trustees shall from time to time determine in particular but not exclusively through the provision of training in craft-based skills and the establishment of craft-based social enterprise organisations, to provide training and employment opportunities for such people. 3. The promotion of social inclusion for the public benefit amongst people with disabilities.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Artizan International *transforms the lives of people with disabilities, enabling fulfilling, independent futures through social enterprise, hospitality, and community inclusion.* Activities UK Artizan International's UK base is in Harrogate, North Yorkshire in two locations close to each other in the centre of the town. One building hosts our Cafe and creative space alongside office space and the second site hosts more creative workshop spaces, office space, and our Shop. Our Cafe is a training facility for people with disabilities which along with the creative workshops, provides social inclusion for those on the periphery of their community 6 days a week, 51 weeks of the year. Products manufactured locally by disabled trainees include a range of body care products and home fragrance. This operation provides production, design, sales and manufacturing skills alongside social inclusion and a creative outlet for those with both physical and learning disabilities. Talking scales and thermometers allow us to train even those who are visually impaired or with more complex needs.

		Disabled members receive training in a full range of mixed mediums of craft skills in the creative spaces, and enjoy the opportunity to spend time working together in groups. The work produced is displayed in our buildings, local businesses and the town centre in exhibitions and art installations. Artizan has grown significantly in the UK and now supports over 50 people with physical and learning disabilities. As well as receiving training and producing craft products, they train in the Café and are given industry recognised training and vocational certificates in hospitality, and retail, including merchandising, customer service, and stock control. Following training at Artizan, many members are now in paid employment, further education, or independent volunteering placements leading independent lives. Our Community work in Harrogate includes a fortnightly youth club for young people with SEN aged 16+, an after-school club for children with SEN aged 8-15 and our Mosaics for schools project that visits 4 schools every year, giving our disabled artists an opportunity to teach their craft and educate primary school children about disability ensuring a generation of able-allies in our community. We have given a series of talks about disability and the work of Artizan to community and business groups in our efforts for transformational change and our training Cafe has been shortlisted for industry awards for their inclusion efforts. Our work experience programme allows us to support people with disability and neurodiversity to experience workplaces in our community. Placements in restaurants, the theatre, bookshops, Tesco express, Harrogate's convention centre and even with personal trainers, have given our members a very varied number of workplace experiences as they start to consider their own career choices. Artizan promotes disability in the community and promotes people with disabilities and learning difficulties working and contributing as visible and respected members of the community. Artizan is very grateful for the support of more than 80 active volunteers, who make the support and encouragement of Artizan's members possible. Our volunteers assist our staffing team to provide training, guidance and support. Artizan exhibits and sells products at trade fairs and festivals, including The Knit and Stitch show in Harrogate in November and a number of smaller events and craft markets during the course of the year.

		Activities - Peru Artizans NGO in Arequipa, Peru is based in a popular tourist destination and continues to develop following the opening of the café and shop in 2023. The site includes 3 craft training workshop spaces covering textiles, jewellery and screen printing, mosaic making as well as a trading shop and café. There are 11 disabled participants receiving paid work at the centre: 5 are people with physical disabilities who are making various craft products and 6 are deaf people working in the café. We have been working to generate more business through community partnerships with other charities and increasing our social media activity. The quality and range of food and drink has been improved and steps taken to improve leadership and processes and controls between the NGO and Artizan International. The training and employment opportunities provided for participants reduces social isolation, increases wellbeing, and enables them to support themselves financially. We are transforming attitudes in the local community and engaging others to see the abilities of our staff and artisans rather than their perceived disabilities. Artizan promotes disability in the community and promotes people with disabilities and learning difficulties working and contributing as visible and respected members of the community through events and high-profile connections. **Activities - Ecuador** As we write this in 2026, Artizan's NGO in Santo Domingo is in a period of transition as we move from a production enterprise to one of training delivery and supporting disabled people into work and their own enterprise opportunities. Rising costs, a difficult local security environment, lack of availability of materials locally, staffing, health and quality issues to name a few, all led to the difficult decision to stop craft production there at the beginning of 2026 as it wasn't sustainable. Many of the artisans are now using their skills, donated materials and equipment provided by Artizan to build their own small enterprises, and we continue to nurture partnerships with local churches, charities and mission groups working alongside disabled communities. Moving from a model of dependency towards one of dignity, empowerment and independence, which we believe reflects the heart of good stewardship. During 2025 as production was scaled back, we continued to provide financial support to our artisans, giving them time and support to understand the necessary changes. Artizan promotes disability in the community through our charity partners and promotes people with disabilities working and contributing as visible and respected members of the community.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that, in making decisions about the activities of Artizan International, due regard has been given to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	- NA
Policy on social investment including program related investment	Para 1.38	- NA
Contribution made by volunteers	Para 1.38	Artizan International is extremely grateful for the time, talents and abilities contributed by all our volunteers, all of whom do an excellent job. We are fortunate to have a large team of over 80 regular volunteers who help to support our disabled participants at UK craft sessions, training in the shop and cafe, providing support at public events and assisting with fund-raising etc. We also value our overseas volunteers, without whom we would not be able to train and support the many people with disabilities that we are working with. Amongst our UK volunteers we have over 20 young volunteers giving their time weekly as part of the Bronze DofE scheme which we are delighted to support. The transformational impact of attitudes towards people with disabilities through volunteering is a key aspect of our operations.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**Achievements – UK** • Cafe Sales continue to grow. The team continues to focus on optimising margin by reducing costs where possible with food and packaging suppliers and minimising waste. Over 5000 lattes were made and sold by our disabled trainees this year. • There has been a 34% increase in members attending training and working sessions. There are now 50 members regularly attending craft and Café sessions. Over 3,000 hours of training were provided during the year. • The industry recognised NCFE training certificates for members' achievements in every stage of their training have begun and are going well, this has been managed extremely well by the Training Volunteer. During the year, 2 members graduated from Artizan to paid employment in the commercial sector. Special SEN structures allow Artizan to record achievements in alternative methods such as photographs, video and staff reports. This also means that progress can be measured and members' skills recognised. • There are regularly 3 social activity sessions a week for young people with disabilities that have been held in Harrogate and the surrounding area. • We continue to see the benefit of having creative sessions running alongside the cafe training. With many members with different needs and abilities and many with ASD (Autism Spectrum Disorder), the option to break out to a creative session and try different activities and creative processes is a huge part of our members' enjoyment of their time with us. Nowhere else locally can disabled adults enjoy such flexibility of services. • All Artizan Organics sessions are full as it is a popular project with a focus on production and training rather than therapeutic art. Our volunteers have delivered over 800 hours of support just in these sessions alone during 2025. We have handmade and sold over 1500 products, each one of them by someone with a disability. • We have secured funding to install an automatic door to our Cafe building improving accessibility. • We have made and sold over 2000 handcrafted items in 2025. • We have delivered over 470 creative workshops to the disabled community. • Our volunteers have provided almost 9000 hours of support to the work we deliver at Artizan.

		• We have gained 6 new work experience partners this year and delivered 115 hours of supported experiences in local businesses for our members. **Achievements – Peru** Artizan Peru has now been fully operational with Café and Shop for 2 years and is supporting many other local charities such as a local Downs syndrome group and MMI health charity. Awareness and acceptance of people with disabilities have been promoted in Arequipa through the Café and external events we have championed in the community. People with physical disabilities produce high-quality craft products for sale in the shop. Artizan raised money from donor organisations for prescription glasses, hearing aids and Christmas hampers for members and their families. Two trainees have now gone back into paid employment outside of Artizan after rehabilitation and the training and support provided by Artizan. **Achievements – Ecuador** Artizan Ecuador is working hard to build partnerships with other charities delivering work in the Santo Domingo area to pool our resources and efforts to serve the disabled community. We are exploring new project ideas and seeking staff to run them whilst pastorally supporting the artisans who have previously produced work for us. We have continued to financially support artisans for 12 months after crafts production ended to allow them financial stability whilst they secure new opportunities or set up their own enterprises. We are proud to encourage artisans to become self-employed and less dependent on charitable organisations for their income, using their incredible crafts skills to lead them to micro business or work. Partnerships take time to build but we are making good progress for our transition of delivery.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Artizan International's total income for the year ending 31 December 2025 exceeded £500,000, a threshold that several funders use as a marker of financial capacity. However, this figure alone does not reflect the underlying financial pressures the charity continues to navigate. Total expenditure rose to £597,025 (2024: £561,582), an increase of 6.3 %, driven predominantly by the cost of employing and supporting the staff who make our work with disabled members possible. Salaries and wages rose by 10.27% to £312,485 (2024: £283,377), not only reflecting the sustained staffing levels required to deliver safe, high-quality support, costs that, unlike programme or project grants, are core and ongoing, but also the increase in minimum wage and National Insurance costs for which dedicated funding is notoriously difficult to secure. As a result, the charity recorded a net operating deficit of £33,835 for the year, a marked swing from the £71,297 surplus recorded in 2024, which also included some very generous one-off donations. This is mostly due to rising staffing costs, and the charity continues to carry the ongoing burden of maintaining two buildings that are central to delivering our services to disabled members and the wider community. The charity continues to address a key financial challenge in that to fulfil its mission it has to cover essential support and fixed costs in service of a vulnerable community. It has therefore a permanent ongoing need for funding that sustains these core support costs as well as funding that solely provides for new projects. Innovative solutions to this fundamental sustainability challenge are currently being considered by the charity Trading operations have seen growth in most areas with Café income up by 3.3% but gross profit flat due to the rising costs of food and supplies. Artizan Organic sales were up 11.8% with gross profit increasing 50% from the previous year. Income from members sessions increased by 38.4%, making a large contribution to the charity's income and providing 400 more sessions in 2025. Although the charity is reaching capacity with its current offerings it is looking to add more sessions through grant funding to support the further growth and increase opportunities for people with disabilities to access services. Although donations were down considerably from 2024, that year included some significant one-off donations. Without those donations and a new roof campaign crowdfunder the donation income would have been flat year on year. Grant funding was up 140% with new funding from The National Lottery year 1 of 2 in 2025 making a huge contribution to revenues and the impact the Charity is able to deliver to beneficiaries. The shop/Ecuador operation continued to struggle with high stock levels purchased in previous years and low sales and high costs of sales/overseas costs. We continue to work on addressing this and

		are working hard to reduce costs and move old stock through marketing campaigns and retail strategies heading into 2026. As part of our overseas objective in Peru we gave £45K in grants to the operation in Arequipa with £5K on overseas expenses including a visit from the UK and volunteer expenses.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees are committed to ensure that Artizan International is well placed to manage its financial obligations, deliver on its commitments to all related stakeholders and remain financially solvent, whilst fulfilling its objectives aligned to its charitable goals. As well as holding Restricted reserves for specific projects Artizan International holds Unrestricted reserves sufficient to fund its operating activities for 6 months without income. This requires a regular review of budgeted outgoings including salaries and all other operational costs and Trustees will scrutinise appropriate financial reports at each meeting and take appropriate actions to protect the charity's financial position.
Amount of reserves held	Para 1.22	The Charity continues to maintain the policy of holding Unrestricted reserves sufficient to cover six months of operational expenditure At year end of 31 December 2025 our Unrestricted (free) reserves totalled £310,687 representing more than six months of operational expenditure.
Reasons for holding zero reserves	Para 1.22	- NA
Details of fund materially in deficit	Para 1.24	- NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	- NA

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Artizan International funds come from personal gifts from individuals, supporting churches and organisations, grant-making trusts and fundraising events. Artizan relies on the generosity of its donors and grant awarding bodies and receives no statutory funding.

Investment policy and objectives including any social investment policy adopted	Para 1.46	Cash balances are maintained in interest-bearing bank accounts with recognised banks in the UK that are regulated by the Financial Conduct Authority. Artizan endeavours to split its cash across several accounts to ensure that the Charity would benefit from the UK Government's Deposit Protection Scheme.
A description of the principal risks facing the charity	Para 1.46	Artizan maintains a Risk Register, which is reviewed at meetings of the Trustees. It maintains insurance policies covering typical risks including Public and Employer's Liability, fire, theft and damage. The Charity's reserves policy is intended to manage any financial risks. The Overseas activities of Artizan are managed through separate Non-governmental Organisations. The liabilities of those organisations are separate from the UK. Artizan continues to support the Overseas operations financially and through management support. There are political risks in Ecuador in particular that Artizan works hard to manage.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by existing trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	-
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Board of Trustees are responsible for overseeing and governance of the charity. They meet with the 2 Officers of Artizan International, who are responsible for the UK and South America operations along with Finance, fundraising and Administration, at least 4 times per year. The Officers are responsible for day-to-day operations, and manage the charity's staff and volunteers in the UK, and overseas

		(through on-going training, regular emails, reports and online meetings). .
Relationship with any related parties	Para 1.51	

Reference and Administrative details

Charity name	Artizan International
Other names the charity uses	None (Previously Craft Aid International)
Registered charity number	1160494
Charity's principal address	**39 Oxford Street, Harrogate, HG1 1PW**

Names of the charity trustees of the charity:

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Dr Richard Hall	Chairman	Resigned 12 February 2025	
Elizabeth Sewell	Secretary		
Richard Paul	Treasurer		
Stephen Howell			
Rev Alan Garrow		Resigned 30 April 2025	
Serenity Stewart			
Andrena Saripo		Resigned 30 April 2025	
Carmel Wadsworth	Co Chair	Appointed 30 April 2025	Appointed by Board of Trustees
Sharon Neilsen		Appointed 30 April 2025	Appointed by Board of Trustees
Shantelle Williams		Appointed 23 July 2025	Appointed by Board of Trustees but resigned in October 2025

Corporate trustees – names of the directors at the date the report was approved

Director name		
NA		

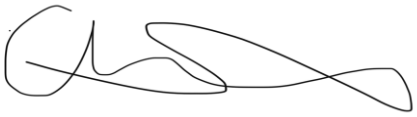
Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
NA		

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees: (overleaf)

Signature(s)		
Full name(s)	Carmel Wadsworth (Co-Chair)	Richard Paul (Co-Chair/Tresurer)
Position (eg Secretary, Chair, etc)		
Date	29 October 2026	29 October 2026

CHARITY COMMISSION FOR ENGLAND AND WALES

Artizan International			1160494		
Annual accounts for the period					
Period start date	1/1/2025	To	date	31/12/2025	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	65,725	5,658	-	71,382	232,530
Charitable activities	S02	395,519	88,582	-	484,101	394,148
Other trading activities	S03	-	-	-	-	-
Investments	S04	7,707	-		7,707	6,202
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	468,951	94,239	-	563,190	632,880
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	2,082	-	-	2,082	1,070
Charitable activities	S09	496,755	98,188	-	594,943	560,513
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	498,837	98,188	-	597,025	561,583
Net income/(expenditure) before investment	S13	(29,886)	(3,949)	-	(33,835)	71,297
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	(29,886)	(3,949)	-	(33,835)	71,297
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	(29,886)	(3,949)	-	(33,835)	71,296
Reconciliation of funds:						
Total funds brought forward	S21	540,573	22,812	0	563,385	492,089
Total funds carried forward	S22	510,687	18,863	0	529,550	563,385

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	200,000	-	-	200,000	200,000
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	200,000	-	-	200,000	200,000
Current assets						
Stocks (Note 18)	B06	27,773	-	-	27,773	28,589
Debtors (Note 19)	B07	3,844	-	-	3,844	3,962
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	305,636	137,203	-	442,839	497,553
Total current assets	B10	337,253	137,203	-	474,456	530,104
Creditors: amounts falling due within one year (Note 20)	B11	26,566	118,340	-	144,906	59,552
Net current assets/(liabilities)	B12	310,687	18,863	-	329,550	470,552
Total assets less current liabilities	B13	510,687	18,863	-	529,550	670,552
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	107,167
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	510,687	18,863	-	529,550	563,385
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18	-	18,863		18,863	22,813
Unrestricted funds	B19	510,687		-	510,687	540,572
Revaluation reserve	B20				-	
Total funds	B21	510,687	18,863	-	529,550	563,385

Signed by one or two trustees on behalf of all	Signature	Print Name	Date of
		Richard Paul	29/10/2026

Section C Cash Flow

	Total this Year	Total last Year
Cash flows from operating activities:		
Net (expenditure)/income for the year	**(33,835)**	**71,297**
Adjustments for:		
Interest received	(7,707)	(6,202)
(Increase)/decrease in stocks	816	6,919
(Increase)/decrease in debtors	118	2,335
(Decrease)/increase in creditors	(21,813)	142,658
Net cash (used in)/ provided by operating activities	**(62,421)**	**217,007**
Cash flows from investing activities:		
Interest received	7,707	6,202
	7,707	**6,202**
NET CASH MOVEMENT FOR THE PERIOD	**(54,714)**	223,209
Cash as beginning of Period	497,553	274,344
CASH AT THE END OF PERIOD	**442,839**	**497,553**

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*		the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	TRUE	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	TRUE

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***There are no uncertainties that cast doubt on the charity's ability to continue as a going concern***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	TRUE	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	TRUE	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	TRUE	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and · the monetary value can be measured with sufficient reliability.	TRUE		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	TRUE		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	TRUE		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	TRUE		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			TRUE
Government grants	The charity has received government grants in the reporting period		TRUE	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	TRUE		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			TRUE
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	TRUE		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	TRUE		
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	TRUE		
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	TRUE		
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	TRUE		
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	TRUE		
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	TRUE		
Support costs	The charity has incurred expenditure on support costs.	TRUE		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	TRUE		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	TRUE		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			TRUE
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			TRUE

		Yes	No	N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	TRUE		
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			TRUE

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	TRUE		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	TRUE		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	TRUE		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			TRUE
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			TRUE
Redundancy cost	The charity made no redundancy payments during the reporting period.	TRUE		
Deferred income	No material item of deferred income has been included in the accounts.	TRUE		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	TRUE		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	TRUE	FALSE	FALSE
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	TRUE	FALSE	FALSE

2.4 ASSETS

			Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	10000			
	They are valued at cost.		TRUE	FALSE	FALSE
	The depreciation rates and methods used are disclosed in note 14.2.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			TRUE	
	They are valued at cost.				TRUE
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.				TRUE
	They are valued at cost.				TRUE
Investments	Fixed asset investments in quoted shares, traded bonds and similar investmentsare valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.				TRUE
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments		FALSE	FALSE	TRUE
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.		FALSE	FALSE	TRUE
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.		TRUE	FALSE	FALSE
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		FALSE	FALSE	TRUE
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		TRUE	FALSE	FALSE

Current asset investments

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
FALSE	TRUE	FALSE

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
FALSE	FALSE	TRUE

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 **Analysis of income**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	63,152	5,658	-	68,810	157,631
	Gift Aid	2,572	-	-	2,572	27,339
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	26,000	88,582	-	114,582	47,560
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	91,724	94,240	-	185,964	232,530
Charitable activities:	UK Charitable Activities	369,519	-	-	369,519	394,148
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	369,519	-	-	369,519	394,148
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	7,707	-	-	7,707	6,202
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	7,707	-	-	7,707	6,202
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		468,950	94,240	-	563,190	632,880

Other information:

All income in the prior year was unrestricted except for: (please

Where any endowment fund is converted into income in the

Where any endowment fund is converted into income in the

Within the income items above the following items are material:

Section C Notes to the accounts (cont

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
Please provide details of any		

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.		

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any		
Please give details of other forms of		

Section C Notes to the accounts (cont)

Note 6 Analysis of expenditure

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Fundraising events	2,082	-	-	2,082	1,070	-	-	1,070
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	2,082	-	-	2,082	1,070	-	-	1,070
Expenditure on charitable activities:								
Staff costs	227,085	85,401	-	312,485	265,584	17,793	-	283,377
Other staff costs	1,389	-	-	1,389	1,142	-	-	1,142
Property costs	81,256	2,000	-	83,256	83,113	8,043	-	91,156
Overseas activities & products	80,375	5,500	-	85,875	35,865	47,356	-	83,221
Café costs	72,389	-	-	72,389	50,930	15,062	-	65,992
Other direct costs	14,404	5,287	-	19,692	10,693	6,753	-	17,446
Support costs	19,858	-	-	19,858	18,179	-	-	18,179
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable	496,755	98,188	-	594,943	465,506	95,007	-	560,513
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	498,837	98,188	-	597,025	466,576	95,007	-	561,583

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Last year Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Core activities	512,153	62,932	19,858	594,943	520,334	22,000	18,179	560,513
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	512,153	62,932	19,858	594,943	520,334	22,000	18,179	560,513

Section C Notes to the accounts (cont)

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a

Description/name of party	Related party (Yes	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses

This year

Support cost (examples)	Raising funds £	Core £	Activity 2 £	Grand total £	Basis of allocation (Describe method)
Governance	-	1,000	-	1,000	Direct allocation
Other professional fees	-	6,626	-	6,626	Direct allocation
Insurance	-	1,835	-	1,835	Direct allocation
Subscriptions	-	2,399	-	2,399	Direct allocation
Office running costs	-	7,998	-	7,998	Direct allocation
	-	-	-	-	
Total	-	19,858	-	19,858	

Last year

Support cost (examples)	Raising funds £	Core £	Activity 2 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	
Other professional fees	-	6,549	-	6,549	Direct allocation
Insurance	-	2,690	-	2,690	Direct allocation
Subscriptions	-	2,544	-	2,544	Direct allocation
Office running costs	-	6,396	-	6,396	Direct allocation
	-	-	-	-	
Total	-	18,179	-	18,179	

Please provide details of the accounting policy adopted

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	1,000	-
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Section C Notes to the accounts (cont)

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	281,719	263,210
Social security costs	25,160	14,860
Pension costs (defined contribution scheme)	5,606	5,306
Other employee benefits	-	-
Total staff costs	312,485	283,376

This year:

Please provide details of expenditure on staff working for the None

Last year:

Please provide details of expenditure on staff working for the None

Please give details of the number of employees whose total employee benefits (excluding employer

No employees received employee benefits (excluding employer No employees received employee benefits (excluding

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management	93,042	86,000

11.2 Average head count in the year

	This year Number	Last year Number
The parts of the charity in which the employees work: Fundraising	-	-
Charitable Activities	20	21
Governance	-	-
Other	-	-
Total	20	21

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	

Section C Notes to the accounts (cont

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to	Grants to individuals	Support costs	Total
			£	£
Ecuador Project	12,424	-	-	12,424
Peru Project	50,508	-	-	50,508
	-	-	-	-
	-	-	-	-
Total	**62,932**	**-**	**-**	**62,932**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Artizan Ecuador	Helping adults with disabilities	12,424
Artizan Peru	Helping adults with disabilities	50,508
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**62,932**
Other unanalysed grants		-
TOTAL GRANTS PAID		62,932

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to	Grants to individuals	Support costs £	Total £
Ecuador Project	11,379	-	-	**11,379**
Peru Project	10,621	-	-	**10,621**
	-	-	-	**-**
	-	-	-	**-**
Total	**22,000**	**-**	**-**	**22,000**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details***

Names of institution	Purpose	Total amount of
Artizan Ecuador	Helping adults with disabilities	11,379
Artizan Peru	Helping adults with disabilities	10,621
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**22,000**
Other unanalysed grants		-
TOTAL GRANTS PAID		22,000

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	200,000	-	-	-	200,000
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	200,000	-	-	-	200,000

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	200,000	-	-	-	200,000
Net book value at the end of the year	200,000	-	-	-	200,000

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	
Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:	**This year**	**Last year**
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.	-	-

14.6 Other disclosures

	This year	**Last year**
	£	**£**
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	-	-
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.		

** The "transfers" row is for movements between fixed asset categories.*
*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	**-**	**-**	**-**	**-**	**-**
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	**-**	**-**	**-**	**-**	**-**
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	**-**	**-**	**-**	**-**	**-**

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**	

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:

Analysis of investments	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between

	Stock		Donated goods		Work in progress
	For	For resale	For	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	28,589	-	-	-
Added in period	-	100,186	-	-	-
Expensed in period	-	(101,002)	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**27,773**	**-**	**-**	**-**
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	-	27,773	-	-	-
Total previous year	-	28,589	-	-	-

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any		

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
	-	-
Trade debtors	3,844	3,962
Prepayments and accrued income	-	-
Other debtors	3,844	3,962
Total		

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	234	234	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	136,926	46,871	-	107,167
Taxation and social security	7,746	12,447	-	-
Other creditors	-	-	-	-
Total	144,906	59,552	-	107,167

20.2 Deferred income

Please complete this note if the charity has deferred income.

	This year	Last year
Please explain the reasons why income is deferred.	*Deferred Income includes donations of £75,000 and £32,167 for development projects in Ecuador. These monies have been returned since the year end as the project was no longer deemed viable. £11,173 of a 3 year grant for a support worker has been released in the year leaving £11,173 deferred.*	*Deferred Income includes donations of £75,000 and £32,167 for development projects in Ecuador that are planned but have not yet started. Once the projects commence, and costs are incurred, amounts will be released to Income but will be shown as Restricted. In addition, a 3 year grant of £33,519 was received to cover the costs of a Support Worker over 3 years. The unexpired portion of this grant, £22,346, has been carried forward in Deferred Income to be release against the Support Worker's salary over the remainder of the period.*

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	129,513	-
Amounts added in current period	-	140,686
Amounts released to income from previous periods	(11,173)	(11,173)
Balance at the end of the reporting period	118,340	129,513

Section C Notes to the accounts (cont)

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	This year	Last year

to a fund commitment, please disclose the nature of

Section C Notes to the accounts (cont

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of		
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged		

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	442,839	497,553
Other	-	-
Total	442,839	497,553

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	The Charity has minimal credit risk due to non-payment of debtors. The debtors exposure is small and relates mainly to sales of products produced in Ecuador and the UK sold to wholesale customers. Inidividual balances are small. The Charity has sufficient liquidity to meet short-term financial obligations. Cash is held at recognised UK banks regulated by the Financial Conduct Authority.	
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None	None

Section C Notes to the accounts (cont)

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting

	This year	Last year
Please provide details of the nature of the event	None	None
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted general fund	**UR**	**General funds**	**540,572**	**468,951**	**(498,837)**	-	-	**510,686**
Grants - Two Riding	R	Café Support Worker Salary	1,773	-	(1,773)	-	-	-
Donations	R	Creative - materials and staffing	7,452	-	(7,452)	-	-	-
Grants - IF	R	Core - Salary	9,600	-	(9,600)	-	-	-
Grants - Two Riding	R	Retail Skills Trainer Salary	2,059	-	(2,059)	-	-	-
Grants - Two Riding Community Fund	R	Creative materials	1,480	-	(1,480)	-	-	-
Donations	R	Mosaics for Schools Community Outreach	449	-	(449)	-	-	-
Donations - Community Outreach	R	Community Outreach Donations	-	538	(538)	-	-	-
Donations - Creative	R	Creative Donations	-	538	(538)	-	-	-
Donations - Automatic Door	R	Automatic Door Campaign	-	2,000	(2,000)	-	-	-
Donations - In Memory of Restricted	R	Restricted donation	-	1,083	-	-	-	1,083
Donations - Peru donation St Peters	R	Peru Donations	-	1,500	(1,500)	-	-	-
Grants - For Community Outreach Big	R	Community Outreach Grants	-	1,193	(1,193)			-
Grants - Generation Trust for Ecuador	R	Generation Trust (Ecuador)	-	4,000	(4,000)			-
Grants - TNL for Artizan Collective	R	Artizan Collective	-	71,125	(53,344)			17,781
Grants - George Moors - Organics	R	George A Moor Grant (Organics)	-	540	(540)			-
Grants - YYA Organics Grant	R	YYA Grant Organics	-	550	(550)			-
Grants - Two Ridings Support Worker	R	Two Ridings Community - Cafe	-	11,173	(11,173)			-
Restricted Funds	**R**	**Total restricted funds**	**22,813**	**94,239**	**(98,188)**	-	-	**18,864**
								-
		Total Funds	**563,385**	**563,190**	**(597,025)**	-	-	**529,550**

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted general fund	UR	General funds	**492,087**	**515,060**	**(466,575)**	-	-	**540,572**
Donations	R	Ecuador	-	38,283	(38,283)	-	-	-
Grants - Two Riding	R	Café Support Worker Salary	-	11,173	(9,400)	-	-	1,773
Donations	R	Creative - materials and staffing	-	9,952	(2,500)	-	-	7,452
Grants - The National Lottery	R	Café - Final National Lottery Grant	-	9,874	(9,874)	-	-	-
Grants - IF	R	Core - Salary	-	9,819	(219)	-	-	9,600
Grants - Two Riding	R	Retail Skills Trainer Salary	-	8,233	(6,174)	-	-	2,059
Donations	R	Roof repairs	-	8,043	(8,043)	-	-	-
Donations	R	Café crowdfunder - equipment	-	5,188	(5,188)	-	-	-
Donations	R	Peru	-	3,440	(3,440)	-	-	-
Grants - Two Riding	R	Creative materials	-	2,960	(1,480)	-	-	1,480
Gift Aid	R	Ecuador - Gift aid following £10K donation	-	2,500	(2,500)	-	-	-
Grants - Generation Trust	R	Peru - Generation Trust	-	2,500	(2,500)	-	-	-
Grants - Imagine Foundation	R	Core - Salary IF	-	2,000	(2,000)	-	-	-
Donations	R	Mosaics for Schools Community Outreach	-	1,577	(1,128)	-	-	449
Grants - North Yorkshire	R	LL Community Outreach - Get Going	-	1,000	(1,000)	-	-	-
Donations	R	LL Community Outreach	-	645	(645)	-	-	-
Donations	R	Ecuador	-	633	(633)	-	-	-
Restricted Funds	**R**	**Total restricted funds**	**-**	**117,820**	**(95,007)**	**-**	**-**	**22,813**
		Total Funds	**492,087**	**632,880**	**(561,582)**	**-**	**-**	**563,385**

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	***TRUE***

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	***TRUE***

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Last year

There have been no related party transactions in the reporting period (True or False)	***TRUE***

Name of the trustee	Relationship	Description of the	Amount	Balance at	Provision for bad debts	Amounts
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Independent examiner’s report to the trustees of Artizan International

I report to the trustees on my examination of the accounts of the Artizan International (the Charity) for the year ended 31 December 2025.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 154 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner’s statement

Since the Charity’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 Charity 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 examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sarah Wearing, FCA, DChA
HPH, Chartered Accountants
Conyngham Hall Business Centre, Bond End KNARESBOROUGH, HG5 9AY

29 October 2026