



A Year Less Ordinary - Paradigm Shift



Crescent Arts courtyard, 16th September 2020 – Photo Adrian Friedli

Crescent Arts Annual Report 2020- 21

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1. Trustees' Statement - Embracing a sense of slowness¹

2020 was our 41st year as a contemporary visual arts organisation, rooted in Scarborough, dedicated to the professional development of artists, and generating public and community participation through exhibitions and 'hands-on' creative activities. As we started the year, we initiated a comprehensive organisational review, in preparation for the retirement of our first full-time Director, Stuart Cameron, after 12 years in the role.

Working with an independent consultant, we began reviewing Crescent Arts' entire operation and its future capacity to deliver contemporary visual arts of the highest standard for the benefit of practitioners and public alike. Building on investment in artistic programme and communications, improved governance, financial and management systems, and with increasing focus on developing creative partnerships, but also applying a greater emphasis on issues of equity and social justice, and climate crisis.

We expected there would be a period of transition for Crescent Arts as it repositioned itself for the next phase in its development. We could not have anticipated the degree and extent of disruption and dislocation the year brought to us all. The impact of Covid-19, and the repercussions of the murder of George Floyd in Minneapolis, brought urgent questions into sharp relief, questions in many cases that are not new, and have not been adequately addressed for too long.

During the year, the charity's public programme was severely impacted by a combination of the Covid-19 pandemic, and the identification of urgent remedial works on its premises in the basement of Scarborough Art Gallery. The nature of the basement premises meant it was not possible to operate them in a way that would comply with Government guidance and measures in relation to Covid-19. In light of this situation, the trustees took the opportunity to commit to not resuming a public programme until the basement was made fully accessible.

We developed a new partnership with Scarborough Museums Trust (SMT), and we are excited about the opportunities it opens up to co-produce public programme of exhibitions, workshops, artist's talks and residencies. With SMT, we co-commissioned independent, expert advice and support to help us devise a plan of action to address issues of equity and social justice, particularly in respect of ant-racism. This will directly influence how our work develops in future.

At the end of 2020, we had to cease our operations and withdraw from the spaces in the basement of Scarborough Art Gallery as a result of a combination of factors, that made the spaces unsafe to work in. The partnership with SMT is supporting us with alternative accommodation from which to base our activities at Woodend Creative Workspace.

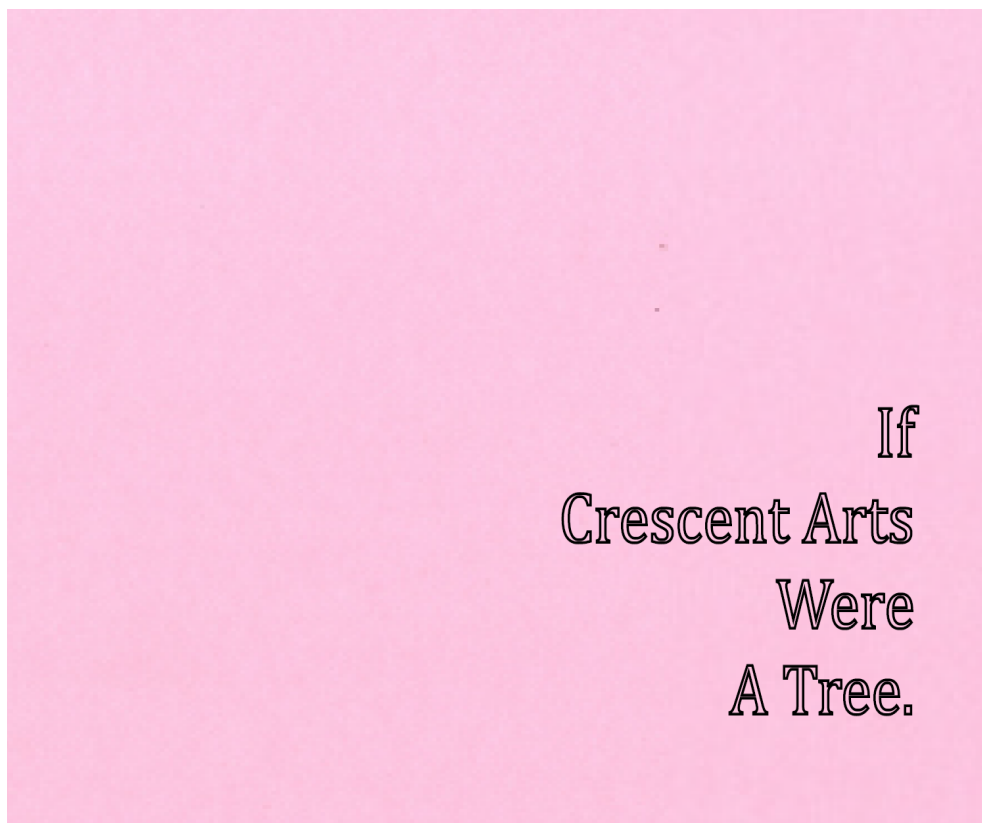
1 <https://www.artsprofessional.co.uk/magazine/article/embracing-sense-slowness>

We recognised that the next phase in Crescent Arts’ development would require changes, embracing new ways of working, and seeking new partnerships to collaboratively produce work and engage with different communities.

Crescent Arts is committed to ensuring the changes we adopt make a difference, that we can evidence and learn from their impacts, and continue to develop our work so it is meaningful and relevant to the communities around us.



Jane Pepper, Chair – December 2021



2

2. Introduction – Radical Present

2 Zine – Crescent as tree Scarborough as Soil – Katy Hawkins - <https://katyghawkins.com/> - 2020

At Crescent Arts' AGM in November 2020, a new vision, mission and values statement for the organisation was unanimously approved by the members present.

We commissioned artist Katy Hawkins to attend and respond to the event, and she produced a prototype zine which is reproduced throughout this report, and an accompanying text. We also commissioned independent curator John Heffernan to deliver a short presentation immediately following the AGM, about his work developing the new partnership between Crescent Arts and SMT³, to reveal and share an emerging collaboration.

The event was in Zoom. We were in Tier measures responding to Covid-19. We were about to enter Lockdown 3.0 as the impact of the pandemic worsened. We were contemplating what it would mean to emerge from Covid-19 measures as the financial year 2020-21 closed.

Scarborough is the second most-visited destination in England by British holiday holidaymakers. Its residents voted decisively in favour of Brexit. They are over 95% white. Scarborough will see the abolition of its Borough Council under local government reorganisation, with a new North Yorkshire authority coming into effect from 1st April 2023.

A paradigm shift is defined as 'a fundamental change in approach or underlying assumptions'⁴, and begins to capture the measure of discontinuity and disordering that characterised all our lived experiences of the 12 months covered by this report. What was widely accepted as normal was rudely interrupted. A paradigm shift also expresses the degree of change necessary as we plan for resetting in the year ahead and beyond. 'The world can change and stay exactly the same,'⁵ is a timely caution that we must ensure the plans we develop enact meaningful change, not just do the same things differently.

Katy's response to Crescent Arts' new vision, mission and values, started from a curiosity about our declaration of being 'rooted in Scarborough,' and a perception of roots as dynamic, spreading over time, and of processes of embedding and partnership. Multi-disciplinary artist Shabnam Shabazi's performance, opening Future's Venture launch for its second publication, 'Radical Present', highlighted the origins of the term 'radical' as coming from roots (of a tree), 'non-hierarchical, rhizomatic structures.'⁶

Crescent Arts started 2020 planning for change that responds to the place in which it has been located for over 40 years, and the people who live and visit there. Crescent Arts is emerging from the long-term centre of its activities in the basement of Scarborough Art Gallery, spreading out across the town, seeking new partnerships and embedding its work in different spaces and places, through

3 'The Model: A Model for a Qualitative Society', John Heffernan, November 2020

4 Definitions from Oxford Languages

5 'White people, black authors are not your medicine.', Yaa Gyasi, The Guardian, 20/03/2021

6 Shabnam Shabazi performance at 'Future's Venture publication 2 launch - Beyond Future. A discussion on how we fund artist[s] with our final small pot.' 04/03/2021

collaboration and co-creation. In that sense, we hope that the changes we are making, and plan in future, represent a ‘radical present’, a meaningful exchange with Scarborough and its communities.

In John’s presentation, he highlighted examples of contemporary practice that featured a critical engagement with place, people and art making. Through the projects we are developing, and our partnership with SMT, our ambition is to support opportunities and spaces where critical dialogue and encounters can happen.

We believe this is particularly important when culture is being foregrounded in strategic programmes to regenerate Scarborough and the wider borough, and in proposals for the future governance structure for North Yorkshire that will encompass Scarborough.

We look forward to the conversations to come, and helping to change the narrative.⁷

A handwritten signature in black ink, appearing to be 'Adrian Friedli', written over a thin vertical line that serves as a signature separator.

Adrian Friedli – Director – December 2021

⁷ In Hong Kong, graffiti reads: “There can be no return to normal because normal was the problem in the first place.” Who will be the winners and losers in the new world order? – Patrick Wintour, Guardian 11/04/20

**If Crescent Arts were a tree,
with branches as its values**



3. About Crescent Arts

Crescent Arts was founded in 1979 by and for visual artists in Scarborough, to provide studios, production facilities and professional development opportunities, while generating public and community participation through exhibitions and ‘hands-on’ creative activities. It was formed as an Association in 1981, achieving charitable status in 1982. Its charitable purpose as set out in its constitution is:

‘To foster and promote the maintenance, improvement and development of artistic taste and an interest, knowledge, understanding and appreciation of the arts amongst the inhabitants of Scarborough and beyond.’

Under the leadership of Crescent Arts’ first full-time Director, Stuart Cameron, appointed in 2008, it has initiated major partnerships and produced events with international impact including The Art Party Conference 2013, with the renowned artist Bob and Roberta Smith R.A.; curating Helen Sear’s work for Wales at The 56th Venice Biennale in 2015; developing a partnership with Forestry England to develop its arts strategy and commission new work by Helen Sear as the first artist-in-residence at Dalby Forest in 2017/18.

Crescent Arts’ Business Plan 2018-22 states the organisation’s vision as:

A society that embraces creativity and diversity, in which artists are central and whose work illuminates, inspires, empowers, educates, challenges and amuses.

and its mission:

To promote contemporary visual arts and to build a wider audience for it by supporting tomorrow’s artists today.

Organisational development commissioned at the start of 2020, to prepare for Stuart Cameron’s retirement in May 2020, argued for a more focused expression of its core proposition, taking into account the desire of trustees for the organisation to engage more directly with questions of social and environmental justice.

This produced a revised vision and mission, and an original statement of the organisation’s values, which have been adopted by Crescent Arts’ Management Committee, and provide the basis for the artistic programme, organisational development work, and approach to adaptive resilience described in this report.

3.1 Vision - Crescent Arts is a vibrant creative hub rooted in Scarborough: responding to the need for equity and social justice by nurturing diverse artistic talent, connecting people to art and artists, making contemporary visual arts publicly accessible through meaningful participation and enjoyment, and working to address the climate crisis and support climate justice.

3.2 Mission - To advance understanding and engagement with contemporary visual art by establishing and maintaining a creative hub in

Scarborough, providing exhibitions of art, workshops, professional development for artists, talks and events for the benefit of the public.

3.3 Values

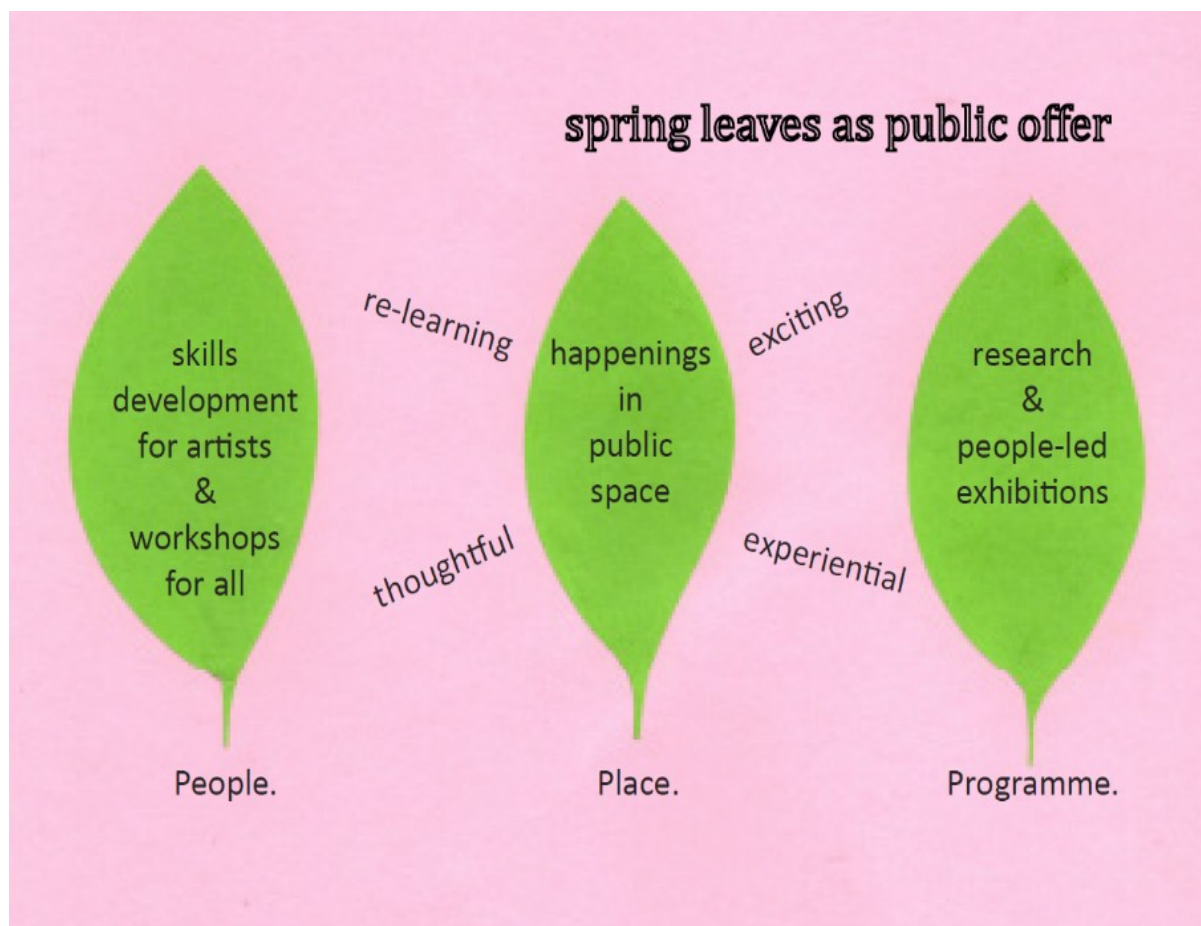
- Anti-racist
- Committed to being a learning organisation
- Invested in the well-being of artists and our communities
- Prioritising the development of contemporary visual arts and artists
- Working to address the climate crisis and support climate justice

In developing our programme in 2020/21, we started a process of applying our new vision, mission and values to determine the work that we do, the partners we collaborate with and the communities we engage and work with.

We began testing approaches to peripatetic working, having previously been primarily focused on a single building base in the basement of Scarborough Art Gallery. This allowed us to commit to only working in spaces and places that are fully accessible. We ensured that the same commitment to accessibility was integral to commissioning a redesigned website and identity from Leeds-based design practice, Saul Studios, that launched in July 2021.

Crescent Arts is fortunate to have a committed and long-standing core membership that are wholly supportive of the changes that we are making, and we value their ongoing involvement and contribution to the next phase in Crescent Art's development.

We also reached out to groups and communities that Crescent Arts has not worked with previously, particularly geographic communities in Scarborough, young people, and people experiencing social barriers to the arts and arts participation.



4. Our activities

4.1 Operating context

There are three aspects to our operating context that applied during the period.

Firstly, the different scenarios that characterised the experience of operating under Covid-19 measures over the 12 months: full lockdown; measures allowing outdoor, physically distanced activity; measures allowing outdoor and indoor physically distanced activity.

Secondly, we were unable to operate from the basement of Scarborough Arts Gallery, initially due to Covid-19 measures, and from December 2020 while remedial works were scheduled to make the spaces there safe to work in. We therefore began to identify alternative spaces, and develop new partnerships, to enable us to deliver a public programme while not having our own building base.

Thirdly, the decision on which proposal for local government reorganisation in North Yorkshire is successful was announced by Government in Autumn 2021. We ensured we maintained contact with both proposals and with culture strategies being developed in both Scarborough and North Yorkshire during the process.

4.2 Artistic Programme - Exchange

‘To complete this metaphor [of Crescent Arts as a tree] - and what seems particularly poignant is that there exists a thin layer between the sapwood and phloem - known as cambium, Latin for *exchange*. The cambium works to process the energy coming down from the leaves, and up from the roots into new wood and new bark, thus growing the structure. As long as the cambium remains intact, the exchange, the tree continues to thrive, to grow.

The cambium here, the exchange, is that between arts - artists - people - place - which is at the core of the proposed programme.

An exchange, through which new energy is produced.’⁸

We have adopted Katy’s idea of *exchange* as a fitting thematic for our thinking about programming activities.

- **49 Westborough:** We gained access to a vacant shop unit in November 2020, through East Street Art’s programme making meanwhile spaces available to arts organisations and artists. We intended Sandbox by the Sea to function as a project space and temporary exhibition venue, but the unit proved unsuitable without significant investment to improve the space. The inaugural exhibition we had envisaged for the space was to be based on nine micro-commissions, selected through open call, to local artists responding to the theme of Place, two of these were reserved for artists 16-20 or in education.

With advice from York & North Yorkshire Local Enterprise Partnership, we opened discussions with Brunswick Centre with a view to temporary

⁸ ‘If Crescent Arts were a tree.’ text accompanying prototype zine, Katy Hawkins 2020

exhibition opportunities, and with support secured from Yorkshire Coast BID, we presented 'Place' at Brunswick Centre in July 2021.

- **Blueberry Academy** provides specialist support for young people and adults with learning differences, autism, social, emotional and mental health needs. Crescent Arts worked with Blueberry Academy on a new gardening project, to look after the previously neglected raised beds at the back of Woodend Creative Workspace, devising tie in art activities to get more of the students involved and interacting with the gardens. There has been enthusiastic take-up of the early activities, and discussions are beginning with Yorkshire Coast BID to support ongoing delivery and development.
- **South Cliff Gardens:** 'Viewing Points' was a proposal submitted to Lottery Projects Funding. It proposed a partnership with South Cliff Gardens and Scarborough Library to look more deeply at the places and environments in Scarborough, through community, conversation and co-production. While the application was not successful, the ambition to think more acutely about place-making and ownership of a location's identity is something we remain committed to addressing and discussions with South Cliff Gardens are ongoing.
- **Exhibitions (Woodend):** As part of the partnership agreement with SMT we are co-producing exhibitions in the gallery spaces at Woodend. The inaugural exhibition was by former Crescent Arts studio-holder Ruth Miemczyk, a collaboration with artist Louise Seweryn. It was followed by an exhibition of work from Art Foundation Students from Scarborough Sixth Form. The galleries will then host exhibitions resulting from the artist residencies, including one based at Dalby Forest, supported through SMT and Crescent Arts partnership application to Lottery Projects Funding.
- **Cross Lane Hospital:** A new partnership with SMT and Cross Lane Hospital which is the NHS 'hub' for mental health services in Whitby, Ryedale and Scarborough. It provides inpatient facilities for adult and older people. The project will create a commission for a digital artist who works via socially engaged methods to collaborate with patients to develop a piece of technology or digital artwork that will focus on well-being. The project is fully funded by the NHS.
- **Crit Group:** A new monthly group for young or emerging artists, to offer a space to discuss ideas and projects and meet with fellow artists in the area. It has been operating since October 2020 over Zoom and will happen in person when Covid-19 measures allow. It has around 15 members so far, across different mediums including print, illustration and film.

In development:

- **Scarborough Library:** Ongoing conversations with staff at Scarborough Library looked at opportunities to support place-based projects in certain areas of Scarborough, such as the Old Town.

Scarborough Library hosted the initial physical outing of Scarborough Zine Library, a new initiative supported by Crescent Arts and run by artists Joel Hague and Nathan Wackett. They showcase zines both local and national and run a now monthly zine club and collage exchange for creatives in Scarborough.

- **Sidewalk:** Crescent Arts and Sidewalk applied to Necessity Second Round Funding to support a collaboration enabling young people in Scarborough to build on Sidewalk’s introduction of video projection to street-based youth work delivery, to increase and extend the transfer of their voices into and onto public spaces. Although unsuccessful, we are both committed to finding alternative routes to support the proposal.
‘The writing’s on the wall’ seeks to support young people in Scarborough so they can develop and extend the use of projection to ‘vocalise’ their experience, in places and spaces that are important to them. We believe that the ideas and activism of young people are fundamental to shaping responses to emerging from Covid-19 measures, that they should have the ability and agency to influence and inform their futures.
- **Dalby Forest:** We continued to build our partnership with Dalby Forest, contributing to a major application from Dalby Forest to Community Renewal Funding, and featuring a residency at Dalby Forest as part of our joint application with SMT to Lottery Projects funding.

4.3 Organisational development

Our organisational development work carries forward and extends initiatives started as a result of independent consultancy commissioned at the beginning of 2020, and that we instigated in response to the impact of Covid-19.

We are preparing an application to become a Charitable Incorporated Organisation with support from Community First Yorkshire, and have appointed new trustees to the Management Committee of the current Association structure in preparation, and to support the next stage in our development.

We are reviewing and revising Crescent Arts’ current suite of policies to align with our new vision, mission and values, and in light of the experience of the last 12 months. The revision will also take into account adopting Artists’ Union England’s’ Good Practice Charter for Artists and meeting the four Investment Principles at the heart of Arts Council England’s Lets Create ten-year strategy.

The introduction of Covid-19 measures in March 2020 meant that it was no longer possible to run a public programme in the basement at Scarborough Art Gallery. Trustees took an early decision that regardless of how long those measures might be in place, or how they might be varied, Crescent Arts would not recommence a public programme in the basement spaces until they were made fully accessible.

Subsequent structural surveys of Scarborough Art Gallery, commissioned by SMT, established that the basement spaces were not safe working environments, and consequently Crescent Arts withdrew all its operations in November 2020. Through our partnership agreement with SMT we have been able to establish an office base at Woodend Creative Space, and we are working with SMT to coproduce exhibition and workshop programmes at Woodend.

Also, in November 2020, we gained access to a vacant shop unit at 49 Westborough, through East Street Arts' meanwhile space programme, which we tested as a project space and temporary exhibition venue. We began investigating other opportunities to access vacant spaces in the town centre to make them available to artists and audiences, and potentially to offer studio spaces to replace the ones we lost in moving out of the basement of Scarborough Art Gallery.

Another factor that will impact on Crescent Arts' organisational development in the future is local government reorganisation in North Yorkshire, coupled with substantial Government investment through schemes such as Community Renewal Funding and Towns Fund, where Scarborough is designated a priority place for investment. We actively engaged in discussions with Scarborough Borough Council (SBC), North Yorkshire County Council (NYCC) and through COAST to prepare for these changes.

We have been mindful of our capacity and resources in making new commitments, and as importantly to allow time for a new trustee body to engage with the evolving strategic and policy context to help shape our development plans for the future.

4.4 Adaptive resilience

We managed unrestricted reserves at the end of 2020/21 of just over £23,000. While staffing and premises costs reduced during the period, and the impact of Covid-19 also reduced expenditure on programme, there was a consequent loss of earned income through workshops, events and studio hire.

We will ensure that we retain at least three months' running costs in reserve. This is projected at £5,000 / month, but we are still in the early stages of understanding what the running cost profile will be for a revised, peripatetic operation, so this is a minimum allocation that will be reviewed on an ongoing basis.

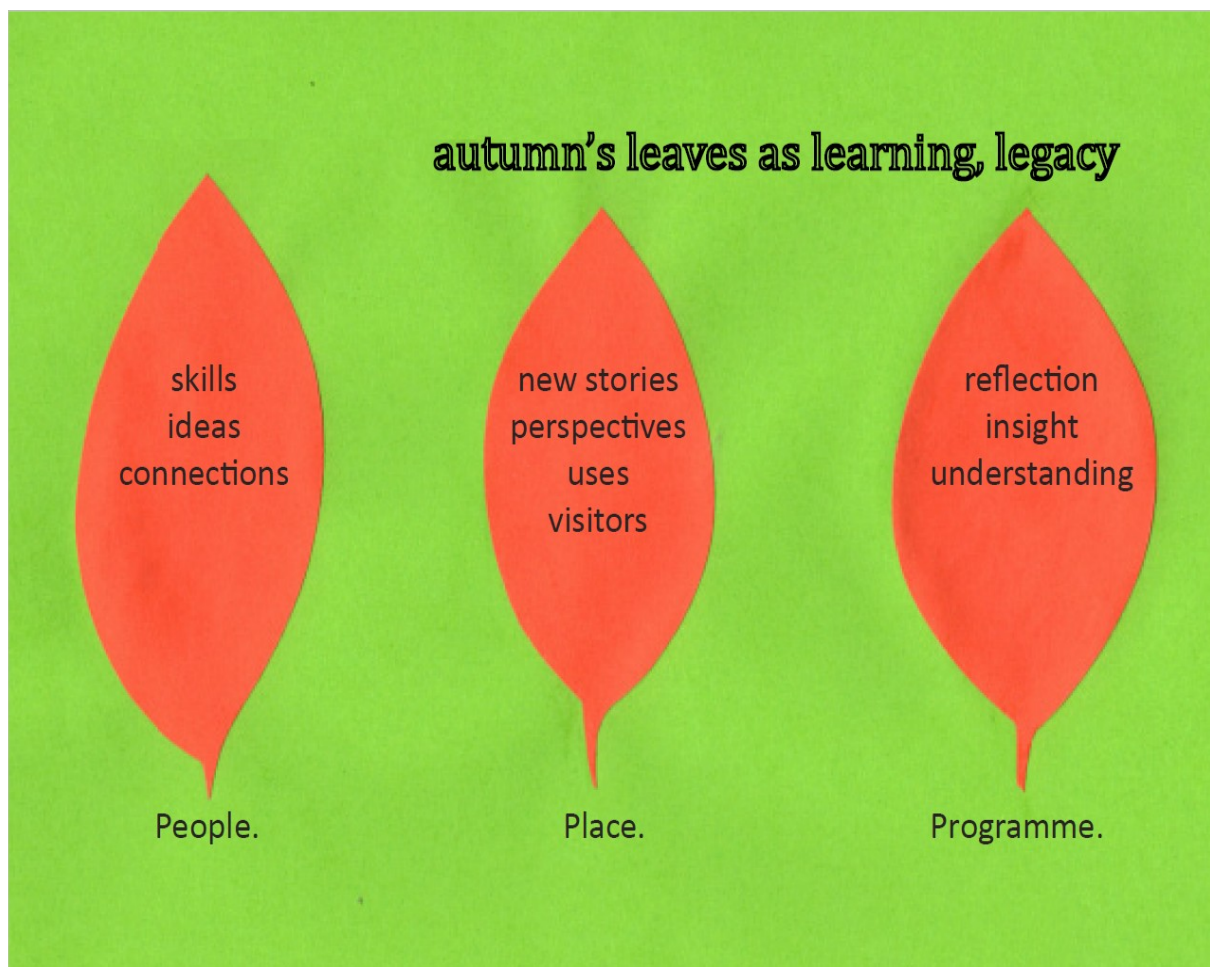
We will allocate a prudent amount from the reserves to support ongoing development work highlighted by the changes we are planning during 2021/22, as we did in 2020/21 to support commissioning of consultancy from Saul Studios, and co-commissioning John Heffernan and Armstrong Cameron.

We have budgeted for the establishment of two part-time staff posts to be appointed in 2021/22. We believe there may be opportunities to secure

additional funding through local grant programmes and Government investment schemes in 2021/22.

We have adopted the term ‘adaptive resilience’ to acknowledge the ambition to remain productive and adhere to our revised vision, mission and values, while responding to a radically disrupted operating environment.

We believe forging meaningful partnerships with SMT and Dalby Forest, and exploring the potential for new partnerships with Scarborough Studios (Old Parcels Office) and Sidewalk Youth Project is an important part of building that capacity, complimenting prudent financial management in ensuring financial sustainability.



5. Future plans

We are planning on the basis that we will not be operating from the spaces in the basement of Scarborough Art Gallery for the foreseeable future.

While Covid-19 measures have been relaxed to a significant extent, urgent remedial work completed in October 2020 to make the spaces safe to access again, will not make the spaces fully accessible. We have been able to assess the condition of our facilities and materials located there, and have started to relocate items on a phased basis so they can contribute to our programme.

Through our partnership with SMT we have been able to secure an administrative base, and are now moving into fully accessible office accommodation, and programme fully accessible exhibition and workshop spaces in the Gallery and learning space at Woodend. In addition, we have identified alternative spaces, and developed new partnerships, to enable us to deliver a public programme while not having our own building base, for example with Old Parcels Office, Brunswick Centre and Scarborough Library.

The decision on local government reorganisation in North Yorkshire has confirmed the proposal from NYCC. We have inputted to culture strategies being developed by SBC and NYCC, and have established regular contact with NYCC while implementation plans are evolved for the new structure, via local elections in May 2022, with the new authority scheduled to be operational from April 2023.

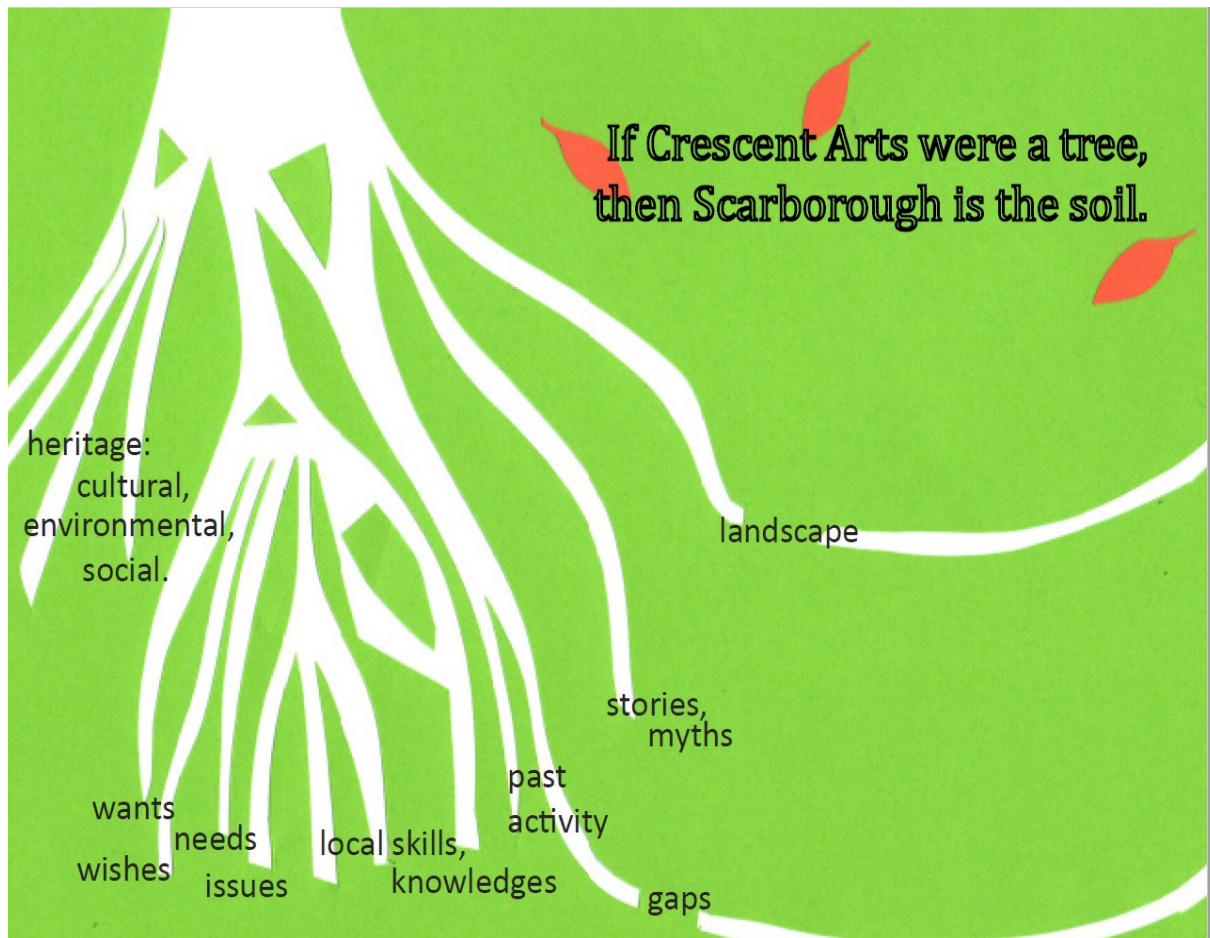
We are pleased to have secured a service level agreement with SBC, for annual revenue funding to support our work with young people and emerging artists in the borough.

In preparation for an application in 2022 to Arts Council's National Portfolio Organisation 2023 process, we have facilitated a collective conversation between cultural organisations in Scarborough, and brokered a discussion with NYCC which will be the principal local stakeholder for applications.

We are part way through 'Transformations', a programme of work supported by a successful joint-application with SMT to Arts Council Lottery Projects funding, securing £71,642. This is supporting two, new commissions, one including a residency at Dalby Forest, talent development for emerging artists across Scarborough (Coastal North Fellowship), and building relationships between visual art galleries in Northern towns on the east and west coasts (Coastal North Collective).

We are currently reviewing options for a further joint-application to build on the outcomes and learning from 'Transformations', and inform our application to NPO 2023.

In addition to our partnerships with SMT and Dalby Forest, we are continuing to build collaborations with a range of organisations including Scarborough Library, Sidewalk Youth Project, Social Art Network, and Old Parcels Office, and have started discussions with Pannett Art Gallery, to develop co-creation of projects, and joint approaches to secure investment.



Scarborough
is
the soil.



Crescent Arts

Report of the Trustees and
Unaudited Financial Statements
for the year ended

31 March 2021

Registered Charity Number: 513099

Ashby Berry Coulsons

Chartered Accountants
Two Belgrave Crescent
Scarborough

Crescent Arts

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Crescent Arts

Reference and Administrative Details for the Year Ended 31 March 2021

| | | |
|----------------------------------|--|---|
| Trustees | Jane Pepper Dorcas Taylor James Boaden Victoria Burns Jade Montserrat William Preston Sam Metz Nii Obodai Kathryn Standing Andy Black Andy Edwards Stephen Wood Joel McDermott | appointed 2 June 2021 appointed 2 June 2021 appointed 2 June 2021 appointed 2 June 2021 appointed 28.July 2021 appointed 28.July 2021 resigned 26 November 2020 resigned 26 November 2020 resigned 26 November 2020 resigned 26 November 2020 resigned 26 November 2020 |
| Director | Adrian Friedli | |
| Principal address | The Crescent Scarborough North Yorkshire YO11 2PW | |
| Registered charity number | 513099 | |
| Independent examiner | Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB | |
| Bankers | Yorkshire Bank 24 Huntriss Row Scarborough North Yorkshire YO11 2EG | |

Crescent Arts

Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The objectives of the charity are to foster and promote the maintenance, improvement and development of artistic taste and an interest, knowledge, understanding and appreciation of arts amongst the inhabitants of Scarborough, North Yorkshire and beyond. The trustees have had due regard to guidance published by the Charity Commission on public benefit and consider that public benefit is manifested in the annual exhibition programme which is free and promoted and open to all and through the programme of educational workshops, open to the public, which aim to enhance the appreciation and application of contemporary arts practice. A new vision, mission and values statement for Crescent Arts was unanimously adopted at the AGM on 26th November 2020:

Vision - Crescent Arts is a vibrant creative hub rooted in Scarborough: responding to the need for equity and social justice by nurturing diverse artistic talent, connecting people to art and artists, making contemporary visual arts publicly accessible through meaningful participation and enjoyment, and working to address the climate crisis and support climate justice.

Mission - To advance understanding and engagement with contemporary visual art by establishing and maintaining a creative hub in Scarborough, providing exhibitions of art, workshops, professional development for artists, talks and events for the benefit of the public.

Values

Anti-racist

Committed to being a learning organisation

Invested in the well-being of artists and our communities

Prioritising the development of contemporary visual arts and artists

Working to address the climate crisis and support climate justice

Crescent Arts

Report of the Trustees for the Year Ended 31 March 2021

Achievement and performance

During the year, the charity's public programme was severely impacted by a combination of the Covid-19 pandemic, and the identification of urgent remedial works on its premises in the basement of Scarborough Art Gallery.

The nature of the basement premises meant it was not possible to operate them in a way that would comply with Government guidance and measures in relation to Covid-19. In light of this situation, the trustees took the opportunity to commit to not resuming a public programme until the basement was made fully accessible.

At the end of 2020, we had to cease all our operations and withdraw from the spaces in the basement of Scarborough Art Gallery as a result of a combination of factors, including the discovery of asbestos, that made the spaces unsafe to work in.

We established a partnership with Scarborough Museums Trust (SMT) through which we established a new operational base at Woodend Creative Workspace, and took on curating the gallery at Woodend. Once Covid-19 measures allow we will be able to resume a public exhibitions programme at Woodend, and a workshop programme open to the public through the learning spaces at Woodend.

Also in partnership with SMT, we worked with Cross Lane Hospital to commission an artist to develop a piece of technology or digital artwork that will focus on well-being and supporting recovery.

We commissioned Leeds-based design practice Saul Studio to develop a new brand and website for Crescent Arts, and secured support from Coventry University Enterprise (Digital Development Fund) for this work. This will significantly enhance public access to our work through our digital domain and social media channels.

A more detailed report of the charity's activities can be found in its separate Annual Report.

Financial review

Total reserves at 31 March 2021 amounted to £23,083 (2020: £24,319, all represented by unrestricted net current assets. This is equivalent to some three months of expenditure and maintains reserves to the lower end of the range of 3-4 months expenditure in line with the charity's reserves policy.

Crescent Arts continues to be funded by Arts Council England as a National Portfolio Organisation for the current Arts Council England funding period which, due to the current Covid-19 pandemic, has been extended by one year to cover 2018-2023. The organisation is currently in the process of a wide-ranging organisational review which, amongst other things, will look at developing additional income generating and funding streams. Its partnership with Forestry England is on going, but temporarily suspended within current restrictions.

Crescent Arts

Report of the Trustees for the Year Ended 31 March 2021

Structure, governance and management

Crescent Arts is an association governed by its constitution, originally adopted in March 1981 and subsequently amended, most recently in October 1999. Crescent Arts became a registered charity on 1st November 1982. The charity is managed by a committee of eight members. New committee members are recruited from the charity's subscribing members and are appointed at the Annual General meeting. During the year, five trustees stood down, and six new trustees were unanimously appointed at AGM on 26th November 2020, to support and monitor delivery of the new vision, mission and values statement. The Management Committee regularly reviews the major risks which may arise in each of the charity's main areas of operation and considers that this review enables such risks to be identified and managed.

Statement of compliance with prevailing laws and regulations

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019.

Approved by order of the board of trustees on 13 January 2022 and signed on its behalf by:

.....
Jane Pepper - Trustee

Independent Examiner's Report to the Trustees of Crescent Arts

Independent examiner's report to the trustees of Crescent Arts

I report to the charity trustees on my examination of the accounts of Crescent Arts (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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.

Anne Mead BSc FCA
Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Date: 19 January 2022

Crescent Arts

**Statement of Financial Activities
for the Year Ended 31 March 2021**

| | Notes | 2021 Unrestricted fund £ | 2020 Total funds £ |
|------------------------------------|-------|-----------------------------------|-----------------------------|
| Income and endowments from | | | |
| Donations and legacies | 2 | 76,430 | 78,918 |
| Charitable activities | 4 | | |
| Core activities | | 8,220 | 9,431 |
| Other trading activities | 3 | <u> -</u> | <u>1,590</u> |
| Total | | 84,650 | 89,939 |
| | | | |
| Expenditure on | | | |
| Charitable activities | 5 | | |
| Core activities | | 85,886 | 87,846 |
| | | <u> </u> | <u> </u> |
| NET INCOME/(EXPENDITURE) | | (1,236) | 2,093 |
| | | | |
| Reconciliation of funds | | | |
| Total funds brought forward | | 24,319 | 22,226 |
| | | <u> </u> | <u> </u> |
| Total funds carried forward | | <u>23,083</u> | <u>24,319</u> |

The notes form part of these financial statements

Crescent Arts

Balance Sheet
31 March 2021

| | Notes | 2021 Total funds £ | 2020 Total funds £ |
|--|-------|-----------------------------|-----------------------------|
| Fixed assets | | | |
| Tangible assets | 10 | - | 894 |
| Current assets | | | |
| Debtors | 11 | 3,477 | 1,651 |
| Cash at bank and in hand | | <u>30,681</u> | <u>25,424</u> |
| | | 34,158 | 27,075 |
| Creditors | | | |
| Amounts falling due within one year | 12 | <u>(11,075)</u> | <u>(3,650)</u> |
| Net current assets | | <u>23,083</u> | <u>23,425</u> |
| Total assets less current liabilities | | <u>23,083</u> | 24,319 |
| NET ASSETS | | <u>23,083</u> | <u>24,319</u> |
| Funds | 14 | | |
| Unrestricted funds | | <u>23,083</u> | <u>24,319</u> |
| Total funds | | <u>23,083</u> | <u>24,319</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 13 January 2022 and were signed on its behalf by:

.....
Jane Pepper - Trustee

The notes form part of these financial statements

Crescent Arts

Notes to the Financial Statements for the Year Ended 31 March 2021

1. Accounting policies

General information

Crescent Arts is an association governed by its constitution in England. Its address is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to foster and promote the arts.

Basis of preparing the financial statements

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

Statement of compliance with prevailing laws and regulations

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Judgements and key sources of estimation uncertainty

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

1. Accounting policies - continued

Comparative figures

The charity held only one unrestricted fund in the current and the previous year and therefore full fund movement and comparative information is available from the Statement of Financial Activities and Balance Sheet.

Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Fixed assets costing more than £1,000 are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis at the following annual rates.

| | |
|-----------------------|-----|
| Plant and machinery | 10% |
| Fixtures and fittings | 25% |
| Computer equipment | 33% |

Debtors and creditors receivable/payable

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

1. Accounting policies - continued

**Debtors and creditors receivable/payable
Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Leases

Rentals payable and receivable under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

Taxation

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

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and in their view, the expected level of income and expenditure for 12 months from authorising these financial statements, taking into account the effects of the Covid-19 pandemic, is sufficient, with the reserves held, for the charity to be able to continue as a going concern.

2. Donations and legacies

| | 2021 | 2020 |
|---------------------------------|---------------|---------------|
| | £ | £ |
| Donations | 37 | 55 |
| Grants | 76,073 | 78,523 |
| Subscriptions | 320 | 723 |
| Subscriptions timing adjustment | - | (383) |
| | <u>76,430</u> | <u>78,918</u> |

All the above income for the current and preceding year was attributable to unrestricted funds.

Crescent Arts

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

2. Donations and legacies - continued

Grants received, included in the above, are as follows:

| | 2021 | 2020 |
|---|----------------------|---------------|
| | £ | £ |
| Arts Council England - National Portfolio Organisation grant | 71,073 | 69,789 |
| Architectural Heritage Fund - contribution towards 2019 feasibility study costs | - | 3,784 |
| Scarborough Borough Council - rent in kind | <u>5,000</u> | <u>4,950</u> |
| | <u>76,073</u> | <u>78,523</u> |

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 March 2021 or for the preceding year.

3. Other trading activities

| | 2021 | 2020 |
|--------------------------|-----------------|--------------|
| | £ | £ |
| Sales commission | - | 98 |
| Professional development | - | 1,150 |
| Facilities hire | <u>-</u> | <u>342</u> |
| | <u>-</u> | <u>1,590</u> |

All the above income for the current and preceding year was attributable to unrestricted funds.

4. Income from charitable activities

| | 2021 | 2020 |
|-------------------------|---------------------|--------------|
| | £ | £ |
| Studio rent | - | 3,000 |
| Courses and workshops | 85 | 5,475 |
| Partnership development | 8,135 | - |
| Consultancy | <u>-</u> | <u>956</u> |
| | <u>8,220</u> | <u>9,431</u> |

All the above income for the current and preceding year was attributable to unrestricted funds.

Crescent Arts

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

5. Charitable activities costs

| | Direct Costs (see note 6) £ | Support costs (see note 7) £ | Totals £ |
|-----------------|--------------------------------------|---------------------------------------|----------------------|
| Core activities | <u>82,377</u> | <u>3,509</u> | <u>85,886</u> |

Comparatives for Charitable activities costs

| | | | |
|-----------------|---------------|---------------|---------------|
| | £ | £ | £ |
| Core activities | <u>76,947</u> | <u>10,899</u> | <u>87,846</u> |

6. Direct costs of charitable activities

7. Support costs

| | Management £ | Governance costs £ | Totals £ |
|-----------------|---------------------|--------------------------|---------------------|
| Core activities | <u>1,463</u> | <u>2,046</u> | <u>3,509</u> |

Comparatives for support costs

| | | | |
|-----------------|--------------|--------------|---------------|
| | £ | £ | £ |
| Core activities | <u>4,833</u> | <u>6,066</u> | <u>10,899</u> |

Support costs, included in the above, are as follows:

Management

| | 2021 Core activities £ | 2020 Total activities £ |
|-------------------|---------------------------------|----------------------------------|
| Professional fees | - | 4,833 |
| Bookkeeping | <u>1,463</u> | <u>-</u> |
| | <u>1,463</u> | <u>4,833</u> |

Governance costs

| | 2021 Core activities £ | 2020 Total activities £ |
|------------------------|---------------------------------|----------------------------------|
| Trustees' expenses | - | 2,644 |
| Accountancy | 1,866 | 3,191 |
| Professional fees | 180 | 198 |
| Other governance costs | <u>-</u> | <u>33</u> |
| | <u>2,046</u> | <u>6,066</u> |

Crescent Arts

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

7. Support costs - continued

Independent examiner's remuneration

| | 2021 | 2020 |
|--|--------------|--------------|
| | £ | £ |
| Independent examination and accounts preparation | 1,320 | 1,260 |
| Management accounts | 390 | 1,518 |
| Payroll administration | 156 | 413 |
| Other services | 180 | 198 |
| | <u>2,046</u> | <u>2,810</u> |

8. Trustees' remuneration and benefits

No trustee received any remuneration, or other benefits during the year. (2020- Nil)

Trustees' expenses

No expenses were reimbursed to any trustee during the year (2020: £2,644 reimbursed to three trustees).

9. Staff costs

| | 2021 | 2020 |
|-----------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 37,355 | 30,678 |
| Pension contributions | 116 | 699 |
| | <u>37,471</u> | <u>31,377</u> |

The full time equivalent number of staff at 31 March 2021 was 1 (2020: 1).

The total remuneration of key management personnel amounted to £20,022 (2020: £31,377).

Crescent Arts

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

9. Staff costs - continued

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

| | 2021 | 2020 |
|---------------------|-----------------|-----------------|
| Full Time employees | - | 1 |
| Part Time employees | <u>2</u> | <u>-</u> |
| | <u><u>2</u></u> | <u><u>1</u></u> |

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

10. Tangible fixed assets

| | Plant and machinery £ | Fixtures and fittings £ | Totals £ |
|-----------------------------------|-----------------------------|----------------------------------|-------------------|
| Cost | | | |
| At 1 April 2020 and 31 March 2021 | <u>599</u> | <u>7,633</u> | <u>8,232</u> |
| Depreciation | | | |
| At 1 April 2020 | 599 | 6,739 | 7,338 |
| Charge for year | <u>-</u> | <u>894</u> | <u>894</u> |
| At 31 March 2021 | <u>599</u> | <u>7,633</u> | <u>8,232</u> |
| Net book value | | | |
| At 31 March 2021 | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>-</u></u> |
| At 31 March 2020 | <u><u>-</u></u> | <u><u>894</u></u> | <u><u>894</u></u> |

11. Debtors: amounts falling due within one year

| | 2021 | 2020 |
|-------------|---------------------|---------------------|
| | £ | £ |
| Prepayments | <u><u>3,477</u></u> | <u><u>1,651</u></u> |

Crescent Arts

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

12. Creditors: amounts falling due within one year

| | 2021 | 2020 |
|------------------------------|---------------|--------------|
| | £ | £ |
| Other creditors | 2,467 | 1,185 |
| Accruals and deferred income | - | 280 |
| Accrued expenses | <u>8,608</u> | <u>2,185</u> |
| | <u>11,075</u> | <u>3,650</u> |

13. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | 2021 | 2020 |
|----------------------------|--------------|--------------|
| | £ | £ |
| Within one year | 1,342 | 1,342 |
| Between one and five years | <u>2,012</u> | <u>3,354</u> |
| | <u>3,354</u> | <u>4,696</u> |

| | 2021 | 2020 |
|---|--------------|--------------|
| | £ | £ |
| Operating lease payments recognised as an expense | <u>6,401</u> | <u>6,352</u> |

15. Related party disclosures

There were no related party transactions for the year ended 31 March 2021.



Crescent Arts

Report of the Trustees and
Unaudited Financial Statements
for the year ended

31 March 2021

Registered Charity Number: 513099

Ashby Berry Coulsons

Chartered Accountants
Two Belgrave Crescent
Scarborough

Crescent Arts

Contents of the Financial Statements for the Year Ended 31 March 2021

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| Report of the Trustees | 2 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Financial Statements | 8 |

Crescent Arts

Reference and Administrative Details for the Year Ended 31 March 2021

| | | |
|----------------------------------|--|---|
| Trustees | Jane Pepper Dorcas Taylor James Boaden Victoria Burns Jade Montserrat William Preston Sam Metz Nii Obodai Kathryn Standing Andy Black Andy Edwards Stephen Wood Joel McDermott | appointed 2 June 2021 appointed 2 June 2021 appointed 2 June 2021 appointed 2 June 2021 appointed 28.July 2021 appointed 28.July 2021 resigned 26 November 2020 resigned 26 November 2020 resigned 26 November 2020 resigned 26 November 2020 resigned 26 November 2020 |
| Director | Adrian Friedli | |
| Principal address | The Crescent Scarborough North Yorkshire YO11 2PW | |
| Registered charity number | 513099 | |
| Independent examiner | Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB | |
| Bankers | Yorkshire Bank 24 Huntriss Row Scarborough North Yorkshire YO11 2EG | |

Crescent Arts

Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The objectives of the charity are to foster and promote the maintenance, improvement and development of artistic taste and an interest, knowledge, understanding and appreciation of arts amongst the inhabitants of Scarborough, North Yorkshire and beyond. The trustees have had due regard to guidance published by the Charity Commission on public benefit and consider that public benefit is manifested in the annual exhibition programme which is free and promoted and open to all and through the programme of educational workshops, open to the public, which aim to enhance the appreciation and application of contemporary arts practice. A new vision, mission and values statement for Crescent Arts was unanimously adopted at the AGM on 26th November 2020:

Vision - Crescent Arts is a vibrant creative hub rooted in Scarborough: responding to the need for equity and social justice by nurturing diverse artistic talent, connecting people to art and artists, making contemporary visual arts publicly accessible through meaningful participation and enjoyment, and working to address the climate crisis and support climate justice.

Mission - To advance understanding and engagement with contemporary visual art by establishing and maintaining a creative hub in Scarborough, providing exhibitions of art, workshops, professional development for artists, talks and events for the benefit of the public.

Values

Anti-racist

Committed to being a learning organisation

Invested in the well-being of artists and our communities

Prioritising the development of contemporary visual arts and artists

Working to address the climate crisis and support climate justice

Crescent Arts

Report of the Trustees for the Year Ended 31 March 2021

Achievement and performance

During the year, the charity's public programme was severely impacted by a combination of the Covid-19 pandemic, and the identification of urgent remedial works on its premises in the basement of Scarborough Art Gallery.

The nature of the basement premises meant it was not possible to operate them in a way that would comply with Government guidance and measures in relation to Covid-19. In light of this situation, the trustees took the opportunity to commit to not resuming a public programme until the basement was made fully accessible.

At the end of 2020, we had to cease all our operations and withdraw from the spaces in the basement of Scarborough Art Gallery as a result of a combination of factors, including the discovery of asbestos, that made the spaces unsafe to work in.

We established a partnership with Scarborough Museums Trust (SMT) through which we established a new operational base at Woodend Creative Workspace, and took on curating the gallery at Woodend. Once Covid-19 measures allow we will be able to resume a public exhibitions programme at Woodend, and a workshop programme open to the public through the learning spaces at Woodend.

Also in partnership with SMT, we worked with Cross Lane Hospital to commission an artist to develop a piece of technology or digital artwork that will focus on well-being and supporting recovery.

We commissioned Leeds-based design practice Saul Studio to develop a new brand and website for Crescent Arts, and secured support from Coventry University Enterprise (Digital Development Fund) for this work. This will significantly enhance public access to our work through our digital domain and social media channels.

A more detailed report of the charity's activities can be found in its separate Annual Report.

Financial review

Total reserves at 31 March 2021 amounted to £23,083 (2020: £24,319, all represented by unrestricted net current assets. This is equivalent to some three months of expenditure and maintains reserves to the lower end of the range of 3-4 months expenditure in line with the charity's reserves policy.

Crescent Arts continues to be funded by Arts Council England as a National Portfolio Organisation for the current Arts Council England funding period which, due to the current Covid-19 pandemic, has been extended by one year to cover 2018-2023. The organisation is currently in the process of a wide-ranging organisational review which, amongst other things, will look at developing additional income generating and funding streams. Its partnership with Forestry England is on going, but temporarily suspended within current restrictions.

Crescent Arts

Report of the Trustees for the Year Ended 31 March 2021

Structure, governance and management

Crescent Arts is an association governed by its constitution, originally adopted in March 1981 and subsequently amended, most recently in October 1999. Crescent Arts became a registered charity on 1st November 1982. The charity is managed by a committee of eight members. New committee members are recruited from the charity's subscribing members and are appointed at the Annual General meeting. During the year, five trustees stood down, and six new trustees were unanimously appointed at AGM on 26th November 2020, to support and monitor delivery of the new vision, mission and values statement. The Management Committee regularly reviews the major risks which may arise in each of the charity's main areas of operation and considers that this review enables such risks to be identified and managed.

Statement of compliance with prevailing laws and regulations

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019.

Approved by order of the board of trustees on 13 January 2022 and signed on its behalf by:

.....
Jane Pepper - Trustee

Independent Examiner's Report to the Trustees of Crescent Arts

Independent examiner's report to the trustees of Crescent Arts

I report to the charity trustees on my examination of the accounts of Crescent Arts (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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.

Anne Mead BSc FCA
Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Date: 19 January 2022

Crescent Arts

**Statement of Financial Activities
for the Year Ended 31 March 2021**

| | Notes | 2021 Unrestricted fund £ | 2020 Total funds £ |
|------------------------------------|-------|-----------------------------------|-----------------------------|
| Income and endowments from | | | |
| Donations and legacies | 2 | 76,430 | 78,918 |
| Charitable activities | 4 | | |
| Core activities | | 8,220 | 9,431 |
| Other trading activities | 3 | - | 1,590 |
| Total | | 84,650 | 89,939 |
| | | | |
| Expenditure on | | | |
| Charitable activities | 5 | | |
| Core activities | | 85,886 | 87,846 |
| | | | |
| NET INCOME/(EXPENDITURE) | | (1,236) | 2,093 |
| | | | |
| Reconciliation of funds | | | |
| Total funds brought forward | | 24,319 | 22,226 |
| | | | |
| Total funds carried forward | | <u>23,083</u> | <u>24,319</u> |

The notes form part of these financial statements

Crescent Arts

**Balance Sheet
31 March 2021**

| | Notes | 2021 Total funds £ | 2020 Total funds £ |
|--|-------|-----------------------------|-----------------------------|
| Fixed assets | | | |
| Tangible assets | 10 | - | 894 |
| Current assets | | | |
| Debtors | 11 | 3,477 | 1,651 |
| Cash at bank and in hand | | <u>30,681</u> | <u>25,424</u> |
| | | 34,158 | 27,075 |
| Creditors | | | |
| Amounts falling due within one year | 12 | <u>(11,075)</u> | <u>(3,650)</u> |
| Net current assets | | <u>23,083</u> | <u>23,425</u> |
| Total assets less current liabilities | | <u>23,083</u> | 24,319 |
| NET ASSETS | | <u>23,083</u> | <u>24,319</u> |
| Funds | 14 | | |
| Unrestricted funds | | <u>23,083</u> | <u>24,319</u> |
| Total funds | | <u>23,083</u> | <u>24,319</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 13 January 2022 and were signed on its behalf by:

.....
Jane Pepper - Trustee

The notes form part of these financial statements

Crescent Arts

Notes to the Financial Statements for the Year Ended 31 March 2021

1. Accounting policies

General information

Crescent Arts is an association governed by its constitution in England. Its address is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to foster and promote the arts.

Basis of preparing the financial statements

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

Statement of compliance with prevailing laws and regulations

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Judgements and key sources of estimation uncertainty

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

1. Accounting policies - continued

Comparative figures

The charity held only one unrestricted fund in the current and the previous year and therefore full fund movement and comparative information is available from the Statement of Financial Activities and Balance Sheet.

Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Fixed assets costing more than £1,000 are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis at the following annual rates.

| | |
|-----------------------|-----|
| Plant and machinery | 10% |
| Fixtures and fittings | 25% |
| Computer equipment | 33% |

Debtors and creditors receivable/payable

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

1. Accounting policies - continued

**Debtors and creditors receivable/payable
Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Leases

Rentals payable and receivable under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

Taxation

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

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and in their view, the expected level of income and expenditure for 12 months from authorising these financial statements, taking into account the effects of the Covid-19 pandemic, is sufficient, with the reserves held, for the charity to be able to continue as a going concern.

2. Donations and legacies

| | 2021 | 2020 |
|---------------------------------|---------------|---------------|
| | £ | £ |
| Donations | 37 | 55 |
| Grants | 76,073 | 78,523 |
| Subscriptions | 320 | 723 |
| Subscriptions timing adjustment | - | (383) |
| | <u>76,430</u> | <u>78,918</u> |

All the above income for the current and preceding year was attributable to unrestricted funds.

Crescent Arts

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

2. Donations and legacies - continued

Grants received, included in the above, are as follows:

| | 2021 | 2020 |
|---|----------------------|---------------|
| | £ | £ |
| Arts Council England - National Portfolio Organisation grant | 71,073 | 69,789 |
| Architectural Heritage Fund - contribution towards 2019 feasibility study costs | - | 3,784 |
| Scarborough Borough Council - rent in kind | <u>5,000</u> | <u>4,950</u> |
| | <u>76,073</u> | <u>78,523</u> |

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 March 2021 or for the preceding year.

3. Other trading activities

| | 2021 | 2020 |
|--------------------------|-----------------|--------------|
| | £ | £ |
| Sales commission | - | 98 |
| Professional development | - | 1,150 |
| Facilities hire | <u>-</u> | <u>342</u> |
| | <u>-</u> | <u>1,590</u> |

All the above income for the current and preceding year was attributable to unrestricted funds.

4. Income from charitable activities

| | 2021 | 2020 |
|-------------------------|---------------------|--------------|
| | £ | £ |
| Studio rent | - | 3,000 |
| Courses and workshops | 85 | 5,475 |
| Partnership development | 8,135 | - |
| Consultancy | <u>-</u> | <u>956</u> |
| | <u>8,220</u> | <u>9,431</u> |

All the above income for the current and preceding year was attributable to unrestricted funds.

Crescent Arts

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

5. Charitable activities costs

| | Direct Costs (see note 6) £ | Support costs (see note 7) £ | Totals £ |
|-----------------|--------------------------------------|---------------------------------------|----------------------|
| Core activities | <u>82,377</u> | <u>3,509</u> | <u>85,886</u> |

Comparatives for Charitable activities costs

| | | | |
|-----------------|---------------|---------------|---------------|
| | £ | £ | £ |
| Core activities | <u>76,947</u> | <u>10,899</u> | <u>87,846</u> |

6. Direct costs of charitable activities

7. Support costs

| | Management £ | Governance costs £ | Totals £ |
|-----------------|---------------------|--------------------------|---------------------|
| Core activities | <u>1,463</u> | <u>2,046</u> | <u>3,509</u> |

Comparatives for support costs

| | | | |
|-----------------|--------------|--------------|---------------|
| | £ | £ | £ |
| Core activities | <u>4,833</u> | <u>6,066</u> | <u>10,899</u> |

Support costs, included in the above, are as follows:

Management

| | 2021 Core activities £ | 2020 Total activities £ |
|-------------------|---------------------------------|----------------------------------|
| Professional fees | - | 4,833 |
| Bookkeeping | <u>1,463</u> | - |
| | <u>1,463</u> | <u>4,833</u> |

Governance costs

| | 2021 Core activities £ | 2020 Total activities £ |
|------------------------|---------------------------------|----------------------------------|
| Trustees' expenses | - | 2,644 |
| Accountancy | 1,866 | 3,191 |
| Professional fees | 180 | 198 |
| Other governance costs | - | <u>33</u> |
| | <u>2,046</u> | <u>6,066</u> |

Crescent Arts

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

7. Support costs - continued

Independent examiner's remuneration

| | 2021 | 2020 |
|--|--------------|--------------|
| | £ | £ |
| Independent examination and accounts preparation | 1,320 | 1,260 |
| Management accounts | 390 | 1,518 |
| Payroll administration | 156 | 413 |
| Other services | 180 | 198 |
| | <u>2,046</u> | <u>2,810</u> |

8. Trustees' remuneration and benefits

No trustee received any remuneration, or other benefits during the year. (2020- Nil)

Trustees' expenses

No expenses were reimbursed to any trustee during the year (2020: £2,644 reimbursed to three trustees).

9. Staff costs

| | 2021 | 2020 |
|-----------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 37,355 | 30,678 |
| Pension contributions | 116 | 699 |
| | <u>37,471</u> | <u>31,377</u> |

The full time equivalent number of staff at 31 March 2021 was 1 (2020: 1).

The total remuneration of key management personnel amounted to £20,022 (2020: £31,377).

Crescent Arts

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

9. Staff costs - continued

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

| | 2021 | 2020 |
|---------------------|----------|----------|
| Full Time employees | - | 1 |
| Part Time employees | <u>2</u> | <u>-</u> |
| | <u>2</u> | <u>1</u> |

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

10. Tangible fixed assets

| | Plant and machinery £ | Fixtures and fittings £ | Totals £ |
|-----------------------------------|-----------------------------|----------------------------------|--------------|
| Cost | | | |
| At 1 April 2020 and 31 March 2021 | <u>599</u> | <u>7,633</u> | <u>8,232</u> |
| Depreciation | | | |
| At 1 April 2020 | 599 | 6,739 | 7,338 |
| Charge for year | <u>-</u> | <u>894</u> | <u>894</u> |
| At 31 March 2021 | <u>599</u> | <u>7,633</u> | <u>8,232</u> |
| Net book value | | | |
| At 31 March 2021 | <u>-</u> | <u>-</u> | <u>-</u> |
| At 31 March 2020 | <u>-</u> | <u>894</u> | <u>894</u> |

11. Debtors: amounts falling due within one year

| | 2021 | 2020 |
|-------------|--------------|--------------|
| | £ | £ |
| Prepayments | <u>3,477</u> | <u>1,651</u> |

Crescent Arts

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

12. Creditors: amounts falling due within one year

| | 2021 | 2020 |
|------------------------------|----------------------|---------------------|
| | £ | £ |
| Other creditors | 2,467 | 1,185 |
| Accruals and deferred income | - | 280 |
| Accrued expenses | <u>8,608</u> | <u>2,185</u> |
| | <u>11,075</u> | <u>3,650</u> |

13. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | 2021 | 2020 |
|----------------------------|---------------------|---------------------|
| | £ | £ |
| Within one year | 1,342 | 1,342 |
| Between one and five years | <u>2,012</u> | <u>3,354</u> |
| | <u>3,354</u> | <u>4,696</u> |

| | 2021 | 2020 |
|---|---------------------|---------------------|
| | £ | £ |
| Operating lease payments recognised as an expense | <u>6,401</u> | <u>6,352</u> |

15. Related party disclosures

There were no related party transactions for the year ended 31 March 2021.