

**Arts Care Limited**  
**(A company limited by guarantee)**

**Annual report**  
**and financial statements**

**for the year ended 31 March 2024**

**Charity Registration Number: NIC 108903**

**Company Registration Number: NI 058264**

# **Arts Care Limited**

**(A company limited by guarantee)**

## **Financial Statements**

**Year Ended 31 March 2024**

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# **Arts Care Limited**

**(A company limited by guarantee)**

## **Charity Reference Number and Administrative Details**

### **Year Ended 31 March 2024**

Charity Registration Number	NIC 108903
Company Registration Number	NI 058264
Trustees	Mr D Cochrane Mr N Oliver Dr T Wyatt OBE Ms J Greene Dr G Adams Mr S McGookin Ms K Moylan Mr R Taylor (Appointed 10 October 2023)
Chief Executive Officer	B Macaulay
Secretary	B Macaulay
Registered Office	Unit 46, Connswater Shopping Centre Bloomfield Avenue Belfast BT5 5LP
Auditor	GMcG Belfast Chartered Accountants and Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
Solicitor	Edwards and Co 28 Hill Street Belfast BT1 2LA
Bankers	Bank of Ireland High Street Belfast BT1 2BA  Danske Bank Donegall Square West Belfast BT1 6JS

# Arts Care Limited

(A company limited by guarantee)

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and the audited financial statements of the company for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and 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 published in October 2019.

### REFERENCE AND ADMINISTRATIVE DETAILS

On 17 June 2022, Arts Care Limited became a registered charitable company with The Charity Commission for Northern Ireland and it is registered as a charity with HM Revenue & Customs (Reg. No. XR 77433).

<b>Charity name</b>	Arts Care Limited
<b>Charity registration number</b>	NIC 108903
<b>Company registration number</b>	NI 058264
<b>Registered office</b>	Unit 46, Connswater Shopping Centre, Bloomfield Avenue, Belfast, BT5 5LP
<b>Chief Executive Officer</b>	B Macaulay
<b>Secretary</b>	B Macaulay
<b>Auditor</b>	GMcG Belfast, Chartered Accountants & Statutory Auditor, Alfred House, 19 Alfred Street, Belfast, BT2 8EQ
<b>Bankers</b>	Bank of Ireland, High Street, Belfast, BT1 2BA Danske Bank, Donegall Square West, Belfast, BT1 6JS
<b>Solicitors</b>	Edwards and Co, 28 Hill Street, Belfast, BT1 2LA

### TRUSTEES OF THE CHARITY

The directors of the charitable company are its trustees for the purposes of charity law. The terms "director" and "trustee" are used interchangeably throughout the financial statements. The trustees who have served during the year were as follows:

Mr Nevin Oliver	- Chairperson
Ms Jane Greene	- Vice-Chair
Mr David Cochrane	
Ms Kate Courtenay	Resigned 31 October 2023
Dr Tim Wyatt (OBE)	

# Arts Care Limited

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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 (*Continued*)

### TRUSTEES OF THE CHARITY (*Continued*)

Dr Gavin Adams	
Ms Molly Cullen	Resigned 5 September 2024
Ms Louise O'Boyle	Resigned 23 February 2024
Mr Mark Rainey	Resigned 8 November 2024
Mr Conrad Dixon	Resigned 31 October 2023
Mr Simon McGookin	
Ms Olwen Minford	Resigned 19 June 2023
Ms Kim Moylan	
Mr Robin Taylor	Appointed 10 October 2023

### Trustees

Please note: We refer to Arts Care Board Members as Charity Trustees in line with Charity Commission advice. Companies House refer to them as Company Directors.

The following trustees have held office since 1 April 2014:

David Cochrane  
Tim Wyatt

### Trustees Interests

As the company is a company limited by guarantee and so has no share capital, there are no Trustees' interests.

### PUBLIC BENEFIT STATEMENT

The Board of Arts Care Limited confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charitable company has continued to provide public benefits through the programmes and services it offers. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set out.

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the audited financial statements for the year ended 31 March 2024. The trustees have adopted the provisions of 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 issued in October 2019.

### Principal Activities

The charity is a charitable company limited by guarantee and was incorporated on 23 February 2006. It is governed by a memorandum and articles of association. Its objectives are for the benefit and well-being of service users, staff and visitors. Arts Care promotes and co-ordinates the development of arts provision in Health and Social Care settings throughout Northern Ireland.

# Arts Care Limited

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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 (*Continued*)

### Chairman's Report

It is with great pride and reflection that I present this year's Chairman's Report for Arts Care. The past year has been one of unprecedented challenges, yet also one of remarkable resilience and innovation.

#### A Year of Unprecedented Challenges

The 2023/2024 period has undoubtedly been one of the most challenging in Arts Care's 30-year history. As anticipated in our 2022-23 annual report, we faced significant risk factors, primarily stemming from the financial climate affecting our statutory funders and changes to regional organisational structures.

#### Proactive Management and Strategic Planning

In response to these challenges, our Chief Executive, Barry, and his senior management team revised our three-year Strategic Plan and associated risk register. This proactive approach, presented to staff and the board in February 2024, outlined key changes to our service delivery model and mitigating actions to address serious financial implications.

#### Unprecedented Financial Challenges

February 2024 brought official notification of changes even more severe than anticipated with the proposed withdrawal of recurrent core funding from SPPG of £242,000 from 2024/25. For the first time in Arts Care's history, I was required to call an Extraordinary General Meeting (EGM) due to the serious risk posed to our organisation's sustainability and financial viability.

#### Resilience and Adaptation

Despite these traumatic events, I am pleased to report that our Chief Executive and Senior Team successfully lobbied at the highest level to have the monies reinstated for 2024/25, thus minimising the impact on staff contracts and delivery. Their innovation, flexibility, and teamwork have been instrumental in maintaining our position as a leading organisation in Arts in Health.

#### Measurable Successes

Amidst the challenges, we have achieved notable successes:

1. Our "Social Enterprise Model" has balanced the precarious nature of statutory funding, generating income of £104,000 in the last financial year.
2. Innovative approaches to financial risk management have secured additional external funding of approximately £46,000, with further projects and bids in development.

#### Leadership Transition

As I step down from my position as Chairman due to external commitments, I am pleased to continue serving on the Board as a Trustee. It has been an honour to serve on the Board for the past ten years and to chair such a wonderful organisation.

#### Acknowledgements and Thanks

I extend my heartfelt thanks to:

- Our Vice Chair, Jane, and Board members for their unwavering support
- Our Chief Executive and senior team for their commitment and support
- All staff members and artists who deliver such valuable and skilled services within Arts in Health.

# **Arts Care Limited**

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## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 *(Continued)***

### **Chairman's Report *(Continued)***

#### **Looking Ahead**

While challenges undoubtedly lie ahead, I am confident in our ability to manage them successfully, given our achievements during this transitional year. I wish my successor, Dr Gavin Adams, the very best and offer my full support for the future.

**Nevin Oliver**

**Outgoing Chairman**

# Arts Care Limited

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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 (*Continued*)

### STRATEGIC REPORT

#### Objectives and Activities

##### **Purpose**

Arts Care is an arts, health and well-being charity delivering services throughout NI. Our Mission is 'improving personal health and wellbeing through the Arts'. We deliver a wide range of innovative and impactful participatory arts projects, events, performances, and exhibitions in all five NI Health and Social Care Trusts. We aim to provide opportunities for service users, healthcare staff and visitors to participate in a variety of high-quality arts workshops, performances and events within health and community care settings. In doing this, we seek to transform clinical environments into creative spaces valued by those who use them.

##### **Activities and Programmes**

Arts Care offers the following Programmes with the intention to significantly grow our Social Enterprise activity during the current strategy period 2023-26:

- **Artists-in-Residence:** deployment of highly skilled and experienced professional visual artists, musicians, dancers, clown doctors and creative writers across all five Health and Social Care Trusts. These services are commissioned by the Department of Health (SPPG) and the five HSC Trusts.
- **Arts Care Social Enterprise Programme:** large and small arts projects that sit outside the commissioned programme. These services are delivered by our pool of freelance Project Artists and can be funded through grants or directly purchased from Arts Care by any organisation from the charity, public or private sectors. We will pursue growth in this programme through a social enterprise approach and extending our reach beyond our traditional health and social care base.

Across the two Programmes we offer the following five key products/services:

- **Artistic Workshops - Packages or one-off creative workshops** led by professional artists including visual art, dance, music, creative writing. Creating unique pieces of individual or collaborative artworks.
- **Clown Doctors:** Interactive free play with children, Clowning and circus skills building confidence, positive mental well-being and sense of play, Communication and empathy building training. We are also developing a similar service for older people called 'Skylarks'.
- **Environmental Transformations:** Changing spaces (both internal and external) with participants to create unique visual art/murals in health and social care and community settings.
- **Education and Training Services:** Upskilling healthcare professionals and students to facilitate arts, music and dance with their service users.
- **Staff Wellbeing Services:** Away Days facilitated by professional artists to encourage team building, improve communication, and improve mental health and wellbeing for staff from a range of sectors.

Arts Care works within a wide range of services and settings including hospital services; day care services; residential care services; children and young people's services; older people's services; dementia services; mental health services; cancer care services; hospices; learning and disability services; looked after children and young people's services; and increasingly within community-based services including Councils.

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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

### Objectives and Activities (Continued)

Our key Statutory Partners and funders are the Department of Health (SPPG), the five HSC Trusts, the Public Health Agency and Arts Council NI.

The Marketing Plan we have devised with support from the Go Succeed Programme aims to grow our social enterprise activity, particularly in the Charity and Corporate sectors.

This promotional reel provides an animated summary of the above service offers.

<https://www.artscare.co.uk/the-services-we-offer>

### Achievements and Performance in 2023-24

The following table shows the significant reach we achieved through our five Programmes in 2023-24. Most notable is the activity and business achieved through our social enterprise in its first full year of trading.

	<b>Number of Sessions</b>	<b>Number of Participants</b>	<b>Number of Locations</b>
Artist in Residence-Clown Doctor Programme	3,339	19,722	163
Here and Now Festival	496	3,226	24
Twilight Zone Festival	98	187	24
Children in Need	65	565	13
Social Enterprise Projects	132	1,712	25
<b>Grand Total</b>	<b>4,130</b>	<b>25,412</b>	<b>249</b>

There has continued to be a focus on improving mental health and well-being of service users and also staff. Staff are now increasingly keen to engage, seek out and see the benefits of creative health for their services and staff, embracing it on the wards and in different venues that might not have been open to it previously. This has included environmental transformations in a number of facilities to improve and enrich the clinical environments through art works co designed and produced by staff and service users.

The Clown Doctors have fully returned to delivering in the wards and Children's Services are keen for more engagement. We intend to expand into other Trusts in 2024-25 as currently only Belfast and SE Trust engage.

The hiring of new artists in residence has brought new art forms, skills and experiences for service users to avail of and has been refreshing for artists, staff and service users e.g. weaving, drum workshops and music performances in nursing care settings.

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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 (*Continued*)

### Achievements and Performance in 2023-24 (*Continued*)

Key outcomes and themes for the year 23-24 were as follows:

- Increased social connection and friendship between other service users and staff;
- Participants developed a sense of achievement and fulfilment creating artwork, providing them with purpose;
- The arts engagements increased positivity and communication with the patients and participants, creating a distraction from treatments and pain, reducing stress and promoting relaxation;
- Lifting of morale, reduced anxiety, boosting self-esteem;
- Activities were fun and sociable, increasing communication and conversation encouraging service users socialisation and reducing isolation;
- Creation of environmental transformations provided brighter and more ambient working environments and improved the service user experience and general atmosphere;
- Improved physical dexterity and mobility through dance and movement and various visual art techniques;
- The use of breath as a tool for focus and relaxation to lower heart rate, lower blood pressure and increase immunity.

Arts Care involves the service users, staff and families in the planning, delivery and evaluation of the art workshops through a number of methods:

- **Informal discussion** – Arts Care Senior staff and Artists involve service staff in the planning stages of the project through an initial consultation exercise. The outcomes from these consultations inform the planning and design of the arts activities and programme.
- Arts Care artists draw on their artistic skills and imagination to engage in meaningful communication with children and adults with complex needs. The artists use the different art forms and observation techniques to assess the creative needs of individual service users.
- **Bespoke Questionnaires** specifically designed to stimulate conversations amongst groups of adults and young people. Arts Care engages in informal interviews and uses bespoke questionnaires to ensure that sufficient data is gathered for monitoring, reporting on and improving the arts service.
- **Film and photographic documentation** are increasingly used to secure relevant data on the 'lived experience' of the service users, staff and visitors who have participated in the arts sessions and performances/art exhibitions. This is a good tool for gathering information for older frail people, children and those with complex needs.

Arts Care CEO and the Head of Operations worked closely throughout the year with the designated Arts in Health Leads in the Trusts to ensure the Programme delivered the desired outcomes for Service Users and Healthcare Staff.

Arts Care engaged both a qualitative and quantitative methodology to capture and evaluate the participants' lived experience of the Arts sessions.

Arts Care Artists worked closely with Healthcare Staff and Service Users to record the impact of participating in the Arts activities. Information was gathered primarily after every session by the facilitating Artists and Healthcare Staff who reported and supported Service Users to offer feedback on their experiences. This information is compiled and submitted to each of the five Trust's Arts In Health Leads bi-monthly or quarterly. Each project is made into a case study, please see some samples of these below.

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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 *(Continued)*

### Achievements and Performance in 2023-24 *(Continued)*

Below is a selection of qualitative data from our core programmes in 2023-24, including photos, case studies and testimonies from participants to animate and evidence the efficacy of our arts in health interventions to a range of service users.

#### **Artist in Residence Programme**



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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 (*Continued*)

### Achievements and Performance in 2023-24 (*Continued*)

#### Case Study: Children One to One Sessions

**Artist In Residence Name:** Grainne Kielty (Artist in Residence), BHSCT

**Target Service Area:** Children and Young People

**Art Form:** Visual Arts

**Location Of Residency** – The Royal Victoria Hospital for Sick Children

**Brief summary:** The ongoing art project revolves around one particular child's evolving interests. Over several weeks, I engaged in conversations with the child's mother to inspire participation, both for herself and her child. Eventually, we struck a chord with a subject that truly resonated with him – The Muppets, in particular, Elmo.

Together, we embarked on a creative journey, producing a series of Elmo artworks on paper using vibrant watercolour paints. Even the child's older brother joined in, and soon we expanded our horizons, recreating other cherished characters from the room. We even traced and filled in a large snake, giving it a three dimensional form with the help of coloured sticky-back material.

Now, we've created our very own art book – a space to draw, paint, and stick in our creations – and the artistic journey continues. Our next venture will bring Big Bird from the Muppets to life. Keep an eye out for more exciting developments.

**Aim 1:** To support families during prolonged hospital stay.

**Aim 2:** To provide a creative outlet for children and families to engage with that would help alleviate stress.

**Aim 3:** Allow for a series of creative successes to boost confidence and alleviate boredom.

**How did it go?** Each session was filled with radiant smiles, productive crafting, and warm conversation. Accompanied by a gracious welcome that set a positive tone. Our efforts culminated in a beautifully adorned wall, covered in artwork that filled us all with a sense of pride.

In particular, I noticed this child's face light up with joy and determination as he recreated his beloved characters. The iPad was momentarily set aside, as art took centre stage in his world. It was a truly heartwarming transformation to witness.

**Impact 1:** Took everyone's mind off the worries that they might have for a short while.

**Impact 2:** Lots of creative outputs to enhance the room.

**Impact 3:** Lots of positive engagement.

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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

### Achievements and Performance in 2023-24 (Continued)

#### Clown Doctors Photo and Testimonies



"It's really good as this is the first time we've actually seen him start to engage in an activity for any length of time." Parent of a sick child.

"She just loves you guys, and you've known her so long, we couldn't be in here and not see you, even though we know you don't come to this ward anymore." Mum of nine year old girl.

"Oh! Please don't go! You went over to him and suddenly he was quiet. It was like magic!" Ward Sister  
"You're the first people to make her smile at all." Mum of seven year old wheelchair user.

"Thank you so much he's really taken to you - so much so his stats have come up for the first time today!" Granny of five year old boy.

"He won't listen to music that I play, but he listened to you and he was really calm". Mum of newborn baby.

"That was brilliant, the singing helped to chill me out - thanks so much guys" - Dad of five year old boy.

"He was hypnotised when you were singing Twinkle Twinkle little star - it's the quietest he's been all day!" - Mum of four year old boy.

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**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)  
FOR THE YEAR ENDED 31 MARCH 2024 (*Continued*)**

## **Achievements and Performance in 2023-24 (*Continued*)**

### **Here and Now Festival Summary and Case Study**



Arts Care, in partnership with the Public Health Agency, has been proud to deliver the 13th 'Here & Now' Arts, Health & Well-being Festival for Older people.

This annual Arts Festival offers a unique opportunity for older people over the age of 60 to participate in a series of arts activities led by our team of expert Arts & Health Artists.

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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 (*Continued*)

### Achievements and Performance in 2023-24 (*Continued*)

Our Artists have been inspired to deliver a 'Gem' of a festival this year reaching right across Northern Ireland engaging groups and individuals in:

- Dance
- Creative writing
- Music & singing
- Visual art
- Storytelling
- and Drama.

The theme for the 2023/2024 Here & Now Festival was 'You're a Diamond' inspired by the celebration of the 75<sup>th</sup> Anniversary (*Diamond Anniversary*) of HSC.

'You're a Diamond' has drawn on lots of positive aspects for example:

- Strength
- Beauty
- Shining bright
- Being tough under pressure.

The theme has acknowledged some of the hard times but has also celebrated and encouraged our amazing older people to keep shining.

**This year the festival was delivered in 6 stages.**

#### Stage 1

**Creative Workshops** – Which ran from September 2023 – February 2024 and throughout the festival, Arts Care engaged with 25 groups across Northern Ireland, from Aughtillymaude to Knocknagin. 24 Arts Care artists facilitated the H&N workshop programme this year and 337 older people participated in the workshops programme.

#### Stage 2.

**PRIME Exhibition** – An open exhibition engaging artist over the age of 60 from across NI - 20 PRIME artists participated with over 50 artworks exhibited this year.

#### Stage 3.

**Regional Zooms** – Arts Care delivered a total of 14 Northern Ireland wide online Regional Zoom sessions – Targeting older people in Care Homes and hard to reach community groups in rural areas.

1,141 participants from 122 groups with an additional 202 staff from the various groups joining in and learning new activities and skills.

- *Zoom Music workshops - 642 participated.*
- *Zoom Visual Art workshops - 63 participated.*
- *Zoom Music workshops - 436 participated.*

#### Stage 4.

**Taster Sessions** with community groups – outreaching to new groups who have yet to participate in the Here & Now Festival.

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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 (*Continued*)

### Achievements and Performance in 2023-24 (*Continued*)

#### Stage 5.

**Piloting the Skylarks programme** – currently in development, we have delivered five very successful pilot sessions and are continuing to train our artists in Skylark skills.

#### Stage 6.

**Showcases & Exhibitions** –Arts care has delivered eight showcases during the Here and Now 2023/24 Festival.

Below is an example of a project which illustrated one of the ways in which artists and participants explored this year's festival theme.

**The Gem of the Roe** - This was the inaugural project using Arts Care's 'Crankie' as a creative vehicle. The project developed with Limavady Hen's Shed and evolved through collaboration between music, story-telling and visual art. Discussing the project Theme "You're a Diamond," the story of the Gem of the Roe, a local story of the area, became the natural choice for the creation of a project.



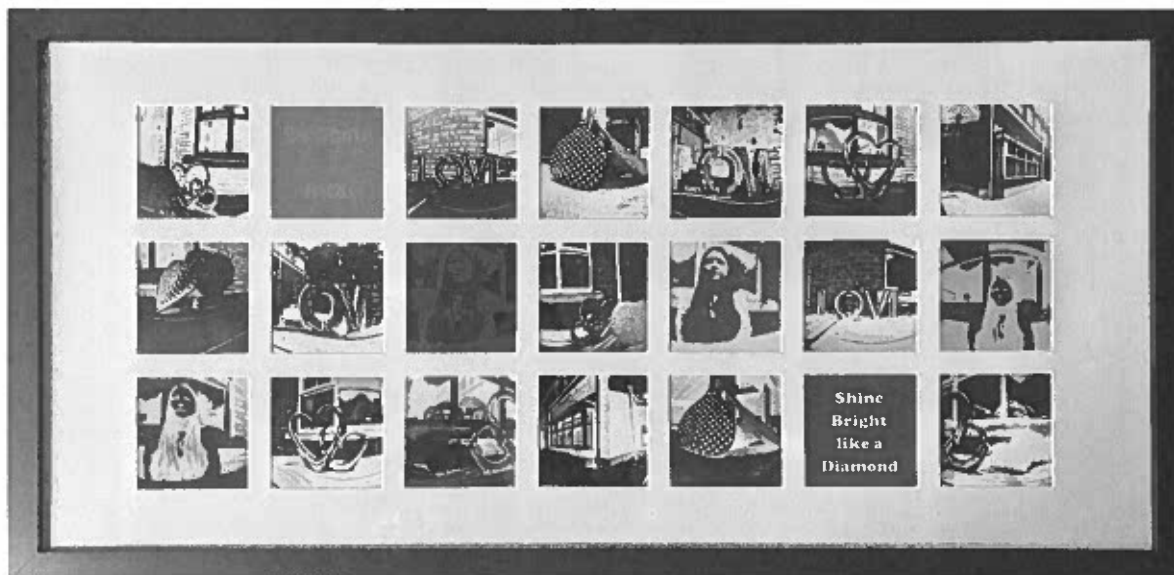
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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 *(Continued)*

### Achievements and Performance in 2023-24 *(Continued)*

#### Twilight Festival Summary and Case Study



The Twilight Zone is a creative multi-media arts project for Looked After Young People across Northern Ireland. Arts Care in partnership with the Public Health Agency have continued to support young people in care settings to express themselves through the creative arts. Now in its 13th year, The Twilight Zone offers young people between the ages of 12-18 the opportunity to work with Arts Care artists creating artwork to transform their own living environments and for our annual exhibition in the Arts Care Gallery.

An open call was made to our Arts Care artists in response to the chosen title of Shine Bright Like a Diamond. This process put the young person's voice at the centre of the project throughout and resulted in artworks which reflected their personal thoughts and ideas in response to the theme. This year, in particular, was very strong in employing a diverse range of mediums including creative writing and metalwork which gave unique opportunities for the young people.

Main aims for the project:

- To encourage social interaction/communication between participants
- To help with mental wellbeing and function
- To improve children and young people's experiences and quality of life
- To help combat feelings of social isolation and gain more connectedness
- To impact and improve health and wellbeing

Art sessions were facilitated by professional artists engaging with children and young people at 22 Care Homes, one Youth Respite/Secure Centre and one Intensive Support Service. Artists worked with 90 young people (50 girls, 36 boys and 4 pangender).

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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

### Achievements and Performance in 2023-24 (Continued)



The annual exhibition in October 2023 was well attended and several young people from across Northern Ireland were able to attend the launch of the exhibition. The work produced was particularly high quality this year. The exhibition took place in two venues, firstly in Arts Care's former Gallery space in Bloomfield Avenue and then became the first exhibition to open Arts Care's new Gallery in Connswater. We were delighted with the impact of this year's exhibition in terms of skill, colour and message.



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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 *(Continued)*

### Achievements and Performance in 2023-24 *(Continued)*

#### Some comments captured before/at the end of a Twilight workshop:

"The young person was quiet and shy at first. She was unsure about the project and taking part but she stayed focussed for the entire session, becoming more confident and interested as the session unfolded".

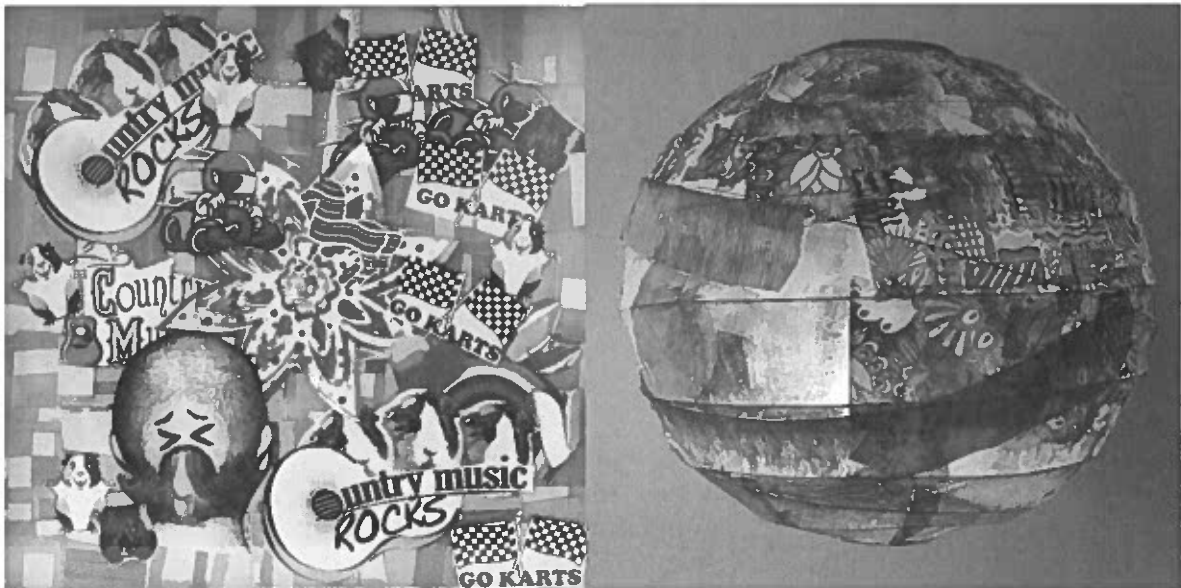
"They loved it, some saying how they didn't know they could create such a piece as they did. One girl was really set on her style and enjoyed having the freedom to explore this with an expert artist. The social worker present was very enthusiastic about the project also and saw the value in how the young people could express themselves with freedom, along with expert guidance".

#### Participant Comments:

"I haven't drawn in 3 months so this is quite refreshing".

"I'm really enjoying this".

"I can't believe I made this, do I get to keep it".

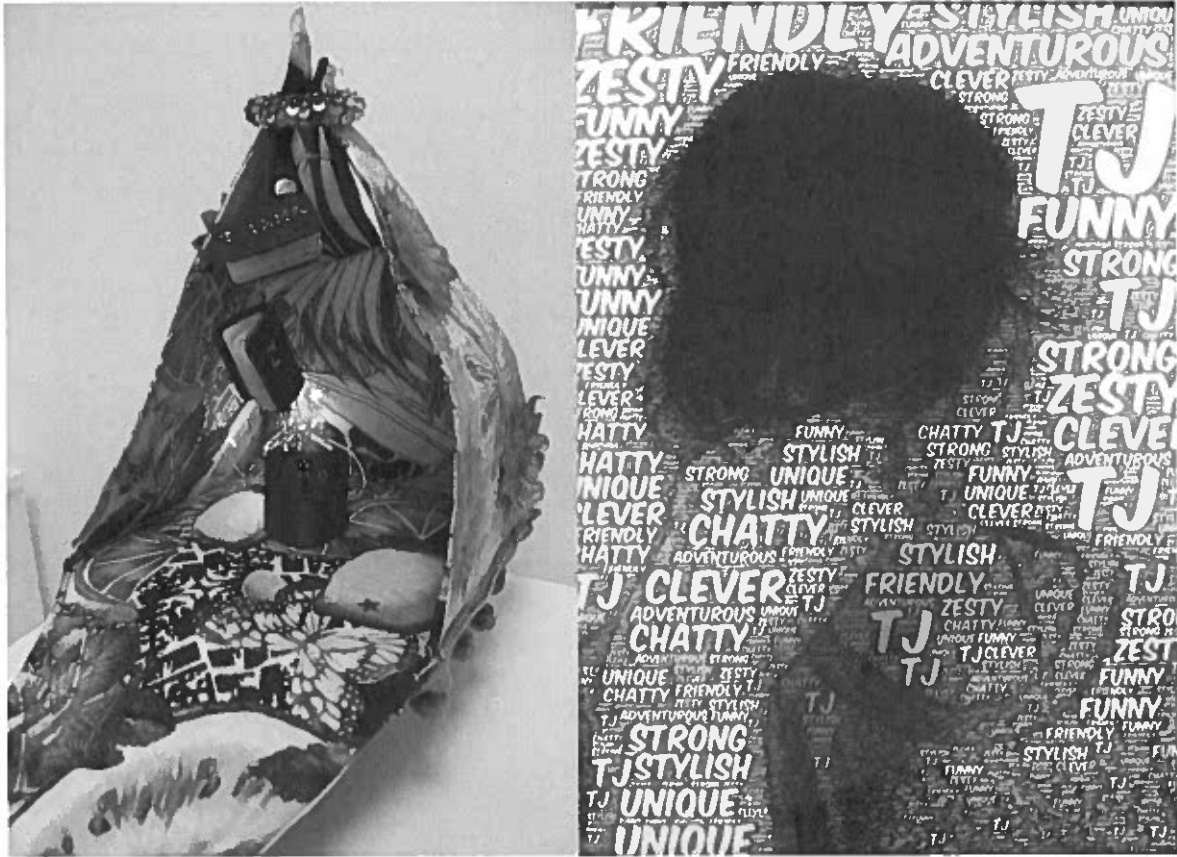


# Arts Care Limited

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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

### Achievements and Performance in 2023-24 (Continued)



# Arts Care Limited

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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 (*Continued*)

### **Structure, governance and management**

Arts Care Limited is a charitable company limited by guarantee and does not have a share capital. It was incorporated on 23 February 2006. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The Articles and other Governance documents were reviewed and updated in 2022 linked to our successful application for registration with the Charity Commission for NI.

Arts Care's objectives are for the benefit and well-being of service users, staff and visitors, and we promote and co-ordinate the development of arts provision in Health & Social Care settings throughout Northern Ireland.

### **Recruitment and appointment of trustees**

The Arts Care Board of Trustees collectively considers new appointments based on relevant experience and expertise. Three new Directors have been appointed (to replace those who have moved on) and will be ratified at the Annual General Meeting on 28 Nov 2024. Newly appointed Directors are formally inducted into their new position and informed on all aspects of organisational policies and procedures.

None of the trustees has any beneficial interest in the company. Arts Care has indemnity insurance for trustees to the sum of £10,000,000 with Marsh Insurance Company, Belfast.

### **Organisational structure**

The Chief Executive Officer/Artistic Director manages the company, core Administration staff, Artists and Clown Doctors and manages the service programmes of the organisation on a daily basis. The Board of Directors is responsible for all strategic and tactical decisions within the organisation. The core members of staff who support the Chief Executive Officer as of 31 March 2024 are: Head of Operations, Finance Manager, Comms and Business Development Manager, Business Support Manager and Business Support Assistant and Projects Officer.

### **How decisions are made**

The Board of Trustees is responsible for the strategic management of the charitable company and oversight of its business. Chaired in 2023-24 by Nevin Oliver, it meets every two months. Given the nature and location of operations, the Trustees take the responsibility of monitoring financial risk and continually reviewing levels of expenditure to ensure they are kept within budget. The Directors have procedures in place to ensure compliance with a range of policies including health and safety and fair employment legislation.

### **Remuneration policy**

The Arts Care Board continues to review Remuneration Policy regularly. Under new governance arrangements since 2022, an Office Holders Committee will oversee HR in general including Remuneration. Arts Care continues to follow the Dept of Health Agenda for Change framework for setting salaries and increments for its payroll staff.

### **Premises**

As noted in last year's report the Board instructed the CEO to seek new premises. We have secured two Units at Connswater Shopping Centre (Office Hub and Creative Space) under a Licensing Agreement which is saving us around £20k a year in rent and has excellent footfall and visibility in the community.

# Arts Care Limited

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## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 (*Continued*)

### **Financial review**

The results for the financial year are fully set out in the Statement of Financial Activities.

During the financial year, Arts Care Limited has continued to work in partnership with Health and Social Care Trusts throughout Northern Ireland in order to make all forms of art accessible to service users and staff in health and social care environments. In carrying out its outline activities, Arts Care Limited has decreased its funds by £121,074.

The charity's income has increased from £745,731 to £755,009 in 2024. The net expenditure for the year amounted to £121,074 (2023: net expenditure £31,484). The accumulated funds at 31 March 2024 amounted to £333,915 (2023: £454,989), a decrease of £121,074 during the year. This was due to the budgeted operational deficit for the year and also the allocation of reserves by the Board to the refurbishment of the two units at Connswater and investment in the Strategic Development Fund.

The unrestricted funds have decreased by £64,178 in the year. The unrestricted fund balance at 31 March 2024 is £330,808 (2023: £394,986) including unrestricted fixed assets of £22,800 (2023: £11,816). The restricted funds have decreased by £56,896. The restricted fund balance at 31 March 2024 is £3,107 (2023: £60,003).

At 31 March 2024, free reserves which are unrestricted funds excluding fixed assets are £308,008 (2023: £383,170). Currently the charitable company's free reserves are in excess of the reserves level required according to its reserves policy.

The charitable company believes that there are sufficient reserves held at the year end to enable it to continue further its aims and goals. In determining an appropriate level of reserves, Arts Care has taken into account its short and long term strategy and the risk to the charitable company of losing current sources of income.

### **Reserves policy**

Arts Care has considered the cost of keeping the organisation running for a period of time, and ultimately the cost of winding up, should that need ever arise. Based on the advice from the charity sector, Arts Care seeks to set aside reserves representing approximately six months of payroll and establishment costs. Arts Care undertakes to review the reserves policy regularly, with a view to achieving reserves at the agreed level or to amending the level based on the assessment at the time of future need, risks and likelihood of serious disruption. Current level of free reserves are in excess of six months level.

### **Principal sources of income**

Our principal funders and sources of income in 2023-24 were:

Strategic Planning and Performance Group (SPPG); Arts Council of Northern Ireland; the Public Health Agency; the five Health and Social Care Trusts throughout Northern Ireland; and Children in Need as detailed in the financial statements.

These funding sources have enabled Arts Care to provide the services, engage service providers, administration and managerial staff and other resources required to meet the aims and objectives which are outlined previously in this document.

# **Arts Care Limited**

**(A company limited by guarantee)**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 (Continued)**

### **Financial effect of significant events**

There were no significant events that affected the financial performance and financial position of the charity during the year 2023-24.

### **Risk factors**

The trustees have overall responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that;

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations; and
- the charity's systems of financial control are designed to provide reasonable, but not absolute assurance against material misstatement or loss.

The trustees have assessed the major risks to which the Charity is exposed, have been reviewed and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Factors affecting the financial position in future periods**

The initiation of transferring primarily from central core Grant-aid funding structures to Contractual Funding Structures continues to have the potential to significantly affect financial performance in terms of redistribution of finance across all five Health and Social Care Trust areas. Arts Care continues with negotiations with SPPG and the five Health and Social Care Trusts to resolve this matter.

**Barry Macauley**  
**Company Secretary**

# Arts Care Limited

(A company limited by guarantee)

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 (*Continued*)

### STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees, who are also the directors of Arts Care Limited for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and Charities Act (Northern Ireland) 2013 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Disclosure of Information to Auditors

So far as each of the trustees in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

### Small companies' exemption

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

# **Arts Care Limited**

**(A company limited by guarantee)**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024 (*Continued*)**

### **STATEMENT OF DIRECTORS' RESPONSIBILITIES (*Continued*)**

#### **Independent Auditors**

GMcG Belfast have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

The Trustees' Report, including the Strategic Report was approved by the Board of Trustees.

Registered office:  
Unit 46, Connswater Shopping Centre  
Bloomfield Avenue  
Belfast  
BT5 5LP

Signed by Order of the Board

Nevin Oliver  
Chairperson

Date: 28<sup>th</sup> November 2024

## Arts Care Limited

(A company limited by guarantee)

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### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARTS CARE LIMITED

(a company limited by guarantee)

YEAR ENDED 31 MARCH 2024

#### Opinion

We have audited the financial statements of Arts Care Limited (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities (including income and expenditure account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK)(ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 28 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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GMcG is a trading name of GMcG Group Limited. Reg No NI059660. List of Directors available at registered office

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[www.gmcgca.cc](http://www.gmcgca.cc)



# Arts Care Limited

(A company limited by guarantee)

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARTS CARE LIMITED (a company limited by guarantee) *(Continued)*

### YEAR ENDED 31 MARCH 2024

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

The trustees are responsible for the other information. The other information comprises any information other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.



# Arts Care Limited

(A company limited by guarantee)

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARTS CARE LIMITED (a company limited by guarantee) *(Continued)*

YEAR ENDED 31 MARCH 2024

### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

### **Responsibilities of trustees**

As explained more fully in the statement of directors' responsibilities set out on pages 22 and 23, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor's responsibilities for the audit of the financial statements**

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

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



# Arts Care Limited

(A company limited by guarantee)

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARTS CARE LIMITED (a company limited by guarantee) *(Continued)*

YEAR ENDED 31 MARCH 2024

### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform the audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and charity's financial results and position;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered that the particular areas in the financial statements that were susceptible to misstatement were related to management bias in accounting estimates and judgements; recognition, classification and completeness of income. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Charity legislation applicable to Northern Ireland, Charity's governing document, employment law, health and safety and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty.

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# Arts Care Limited

(A company limited by guarantee)

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARTS CARE LIMITED (a company limited by guarantee) *(Continued)*

YEAR ENDED 31 MARCH 2024

### Audit response to risks identified

Our procedures to respond to risks identified include the following:

- Reviewing the financial statements disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatements due to fraud;
- Reading minutes of meetings of those charged with governance;
- Obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments including those relating to revenue recognition; assessing whether the judgements made in making accounting estimates are indicative of potential bias; and evaluating the rationale of any significant transactions that are large, unusual or outside the normal course of the charity's activities.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement teams members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



**Arts Care Limited**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ARTS CARE LIMITED**  
**(a company limited by guarantee) (Continued)**

**YEAR ENDED 31 MARCH 2024**

**Use of our report**

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

**Nigel Moore FCA (Senior Statutory Auditor)**  
**for and on behalf of GMcG Belfast**

**Chartered Accountants**  
**Statutory Auditor**

Chartered Accountants & Statutory  
Auditor  
Alfred House  
19 Alfred Street  
Belfast  
BT2 8EQ

Dated: 28<sup>th</sup> November 2024

# ARTS CARE LIMITED

(A company limited by guarantee)

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Donations and legacies	2	82,780	-	<b>82,780</b>	80,742
Charitable activities	3	121,001	549,396	<b>670,397</b>	664,218
Investments	4	1,832	-	<b>1,832</b>	771
<b>Total income</b>		<u>205,613</u>	<u>549,396</u>	<b>755,009</b>	<u>745,731</u>
<b>Expenditure on:</b>					
Charitable activities	5	(172,245)	(703,838)	<b>(876,083)</b>	(777,215)
<b>Total expenditure</b>		<u>(172,245)</u>	<u>(703,838)</u>	<b>(876,083)</b>	<u>(777,215)</u>
<b>Net income /(expenditure)</b>	8	33,368	(154,442)	<b>(121,074)</b>	(31,484)
<b>Transfer between funds</b>	29	(97,546)	97,546	-	-
<b>Net movement in funds</b>		<u>(64,178)</u>	<u>(56,896)</u>	<b>(121,074)</b>	<u>(31,484)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		394,986	60,003	<b>454,989</b>	486,473
<b>Total funds carried forward</b>		<u>330,808</u>	<u>3,107</u>	<b>333,915</b>	<u>454,989</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

# ARTS CARE LIMITED

(A company limited by guarantee)

## BALANCE SHEET

YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	13	22,800	11,816
<b>Current Assets</b>			
Debtors	14	231,772	168,004
Cash at bank and in hand		187,053	370,024
		<u>418,825</u>	<u>538,028</u>
<b>Creditors: amounts falling due within one year</b>	15	<b>(107,710)</b>	<b>(94,855)</b>
<b>Net current assets</b>		<u><b>311,115</b></u>	<u><b>443,173</b></u>
<b>Net assets</b>	22	<u><b>333,915</b></u>	<u><b>454,989</b></u>
<b>Charity Funds</b>			
Restricted funds	19/20	3,107	60,003
Unrestricted funds	19	330,808	394,986
<b>Total charity funds</b>		<u><b>333,915</b></u>	<u><b>454,989</b></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 30 to 50 were approved and authorised for issue by the Board of Directors on 28<sup>th</sup> November 2024 and were signed on behalf of the Board of Directors by:

Mr N Oliver  
Trustee

Date: 28<sup>th</sup> November 2024

The notes on pages 33 to 50 form part of these financial statements.

Company Registration Number: NI 058264

# ARTS CARE LIMITED

(A company limited by guarantee)

## STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
<b>Cash flow from operating activities</b>	23	<b>(166,728)</b>	<b>(555,872)</b>
<b>Net cash flow from operating activities</b>		<b>(166,728)</b>	<b>(555,872)</b>
<b>Cash flow from investing activities</b>			
Interest from investments		1,832	771
Payments to acquire tangible fixed assets		<b>(18,096)</b>	<b>(4,965)</b>
<b>Net cash flow from investing activities</b>		<b>(16,264)</b>	<b>(4,194)</b>
<b>Net decrease in cash and cash equivalents</b>		<b>(182,992)</b>	<b>(560,066)</b>
<b>Cash and cash equivalents at 1 April 2023</b>		<b>370,024</b>	<b>930,090</b>
<b>Cash and cash equivalents at 31 March 2024</b>		<b>187,032</b>	<b>370,024</b>
 <b>Cash and cash equivalents consist of-</b>			
Cash at bank and in hand		<b>187,053</b>	370,024
Bank overdraft		<b>(21)</b>	-
<b>Cash and Cash equivalents at 31 March 2024</b>		<b>187,032</b>	<b>370,024</b>

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2024

#### 1 Principal accounting policies

##### General information and basis of preparation

Arts Care Limited is a private company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are given on page 3 and in detail within the Trustees' Report.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charitable company constitutes a public benefit entity as defined by FRS 102.

##### Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and 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 published in October 2019.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

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.

##### Fund accounting

The charity has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

##### Unrestricted funds

Funds which are expendable at the discretion of the trustees in furtherance of its objectives unless the funds have been designated for other purposes.

##### Restricted funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. Income and expenditure which meets these criteria is credited and charged respectively to the fund, together with a fair allocation of overheads and support costs.

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS *(Continued)*

### YEAR ENDED 31 MARCH 2024

#### 1 Principal accounting policies *(Continued)*

##### **Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

If entitlement is not met then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period. Grants which contribute towards specific expenditure on fixed assets are credited to the Statement of Financial Activities in full upon receipt.

Investment income is interest earned through holding cash at bank and is recognised when receivable.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

##### **Deferred income**

Income from certain donors has been deferred as the income relates to a specified future period that will not occur until after the year end.

##### **Accrued Income**

Income receivable from certain donors has been accrued as the income relates to the current financial period.

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS *(Continued)*

### YEAR ENDED 31 MARCH 2024

#### 1. Principal accounting policies *(Continued)*

##### **Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds comprises costs incurred in generating voluntary income and includes event costs, salary costs, staff costs and an apportionment of support costs;
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

##### **Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, finance costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 6.

##### **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 cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination payments are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

The charity operates a defined contribution retirement pension scheme for the benefit of its employees. Contributions are charged to the Statement of Financial Activities as they become payable.

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS *(Continued)*

### YEAR ENDED 31 MARCH 2024

#### 1. Principal accounting policies *(Continued)*

##### **Tangible fixed assets and depreciation**

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Office equipment	-	25% straight line
Art work	-	not depreciated

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

##### **Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

##### **Debtors and creditors receivable / payable within one year**

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.

##### **Cash and cash equivalents**

Cash and cash equivalents in the statement of cash flows comprise cash on hand and demand deposits held at call with banks and normally have a maturity date of 3 months or less from the date of acquisition.

##### **Leases**

Rentals payable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS *(Continued)*

### YEAR ENDED 31 MARCH 2024

#### 1. Principal accounting policies *(Continued)*

##### **Tax**

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid or deeds of covenant and is recognised at the time of the donation.

##### **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 the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern for the foreseeable future.

##### **Financial instruments**

The charity has elected to apply the provisions of Section 11 “Basic Financial Instruments” and Section 12 “Other Financial Instruments Issues” of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity’s balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### YEAR ENDED 31 MARCH 2024

#### 1. Principal accounting policies (Continued)

##### Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) depreciation method and asset useful lives
- (ii) basis of allocation of support costs

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

#### 2. Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and gifts	2,238	-	2,238	200	-	200
Grants:						
– Arts Council for Northern Ireland	80,542	-	80,542	80,542	-	80,542
	<u>82,780</u>	<u>-</u>	<u>82,780</u>	<u>80,742</u>	<u>-</u>	<u>80,742</u>

#### 3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Performance related grants	-	549,396	549,396	-	648,218	648,218
Performance services	104,101	-	104,101	-	-	-
Other	16,900	-	16,900	16,000	-	16,000
	<u>121,001</u>	<u>549,396</u>	<u>670,397</u>	<u>16,000</u>	<u>648,218</u>	<u>664,218</u>

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### YEAR ENDED 31 MARCH 2024

#### 3. Income from charitable activities (Continued)

##### Analysed by charitable activity

	Artists in Residence	NI Clown Doctors	Here and Now	Twilight	National Lottery	Future Screens	Other	Total 2024
	£	£	£	£	£	£	£	£
<b>Performance related grants</b>								
SPPG	121,250	30,000	-	-	-	-	90,750	242,000
Trusts	139,063	-	-	-	-	-	-	139,063
PHA	-	-	76,448	29,053	-	-	-	105,501
Children In Need	18,200	5,100	-	-	-	-	-	23,300
National Lottery	-	-	-	-	18,407	-	-	18,407
Future Screens	-	-	-	-	-	21,125	-	21,125
	<u>278,513</u>	<u>35,100</u>	<u>76,448</u>	<u>29,053</u>	<u>18,407</u>	<u>21,125</u>	<u>90,750</u>	<u>549,396</u>
Social Business Income	-	-	-	-	-	-	104,101	104,101
Other	-	-	-	-	-	-	16,900	16,900
	<u>278,513</u>	<u>35,100</u>	<u>76,448</u>	<u>29,053</u>	<u>18,407</u>	<u>21,125</u>	<u>211,751</u>	<u>670,397</u>

##### Analysis by fund

Unrestricted funds	-	-	-	-	-	-	121,001	121,001
Restricted funds	278,513	35,100	76,448	29,053	18,407	21,125	90,750	549,396
	<u>278,513</u>	<u>35,100</u>	<u>76,448</u>	<u>29,053</u>	<u>18,407</u>	<u>21,125</u>	<u>211,751</u>	<u>670,397</u>

	Artists in Residence	NI Clown Doctors	Here and Now	Twilight	National Lottery	Future Screens	Other	Total 2023
	£	£	£	£	£	£	£	£
<b>Performance related grants</b>								
SPPG	180,671	35,887	6,766	1,358	-	-	17,318	242,000
Trusts	156,074	4,100	-	-	-	-	80,253	240,427
PHA	-	-	73,230	28,914	-	-	-	102,144
Children In Need	-	-	-	-	-	-	23,800	23,800
Other	-	5,700	-	-	-	-	34,147	39,847
	<u>336,745</u>	<u>45,687</u>	<u>79,996</u>	<u>30,272</u>	<u>-</u>	<u>-</u>	<u>155,518</u>	<u>648,218</u>
Other	-	-	-	-	-	-	16,000	16,000
	<u>336,745</u>	<u>45,687</u>	<u>79,996</u>	<u>30,272</u>	<u>-</u>	<u>-</u>	<u>171,518</u>	<u>664,218</u>
<b>Analysis by fund</b>								
Unrestricted funds	-	-	-	-	-	-	16,000	16,000
Restricted funds	336,745	45,687	79,996	30,272	-	-	155,518	648,218
	<u>336,745</u>	<u>45,687</u>	<u>79,996</u>	<u>30,272</u>	<u>-</u>	<u>-</u>	<u>171,518</u>	<u>664,218</u>

# Arts Care Limited

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## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### YEAR ENDED 31 MARCH 2024

#### 4. Income from investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Interest-deposits	1,832	-	1,832	771	-	771
	<u>1,832</u>	<u>-</u>	<u>1,832</u>	<u>771</u>	<u>-</u>	<u>771</u>

#### 5. Expenditure on charitable activities

	Artists in Residence £	NI Clown Doctors £	Here and Now £	Twilight £	National Lottery £	Future Screens £	Other £	Total 2024 £
<b>Direct costs</b>								
Artists	233,788	-	56,445	22,639	-	-	9,725	322,597
Clown Doctors	-	50,095	-	-	-	-	22,229	72,324
Project costs	31,217	2,854	47,794	8,801	15,300	22,791	126,414	255,171
	<u>265,005</u>	<u>52,949</u>	<u>104,239</u>	<u>31,440</u>	<u>15,300</u>	<u>22,791</u>	<u>158,368</u>	<u>650,092</u>
<b>Support costs</b>	102,517	12,920	28,139	10,694	-	-	71,721	225,991
	<u>367,522</u>	<u>65,869</u>	<u>132,378</u>	<u>42,134</u>	<u>15,300</u>	<u>22,791</u>	<u>230,089</u>	<u>876,083</u>

#### Analysis by fund

Unrestricted funds	-	-	-	-	-	-	172,245	172,245
Restricted funds	367,522	65,869	132,378	42,134	15,300	22,791	57,844	703,838
	<u>367,522</u>	<u>65,869</u>	<u>132,378</u>	<u>42,134</u>	<u>15,300</u>	<u>22,791</u>	<u>230,089</u>	<u>876,083</u>

	Artists in Residence £	NI Clown Doctors £	Here and Now £	Twilight £	National Lottery £	Future Screens £	Other £	Total 2023 £
<b>Direct costs</b>								
Artists	288,649	-	-	-	-	-	-	288,649
Clown Doctors	-	35,330	-	-	-	-	-	35,330
Project costs	-	-	40,605	8,152	-	-	103,930	152,687
	<u>288,649</u>	<u>35,330</u>	<u>40,605</u>	<u>8,152</u>	<u>-</u>	<u>-</u>	<u>103,930</u>	<u>476,666</u>
<b>Support costs</b>	99,477	13,496	23,631	8,943	-	-	155,002	300,549
	<u>388,126</u>	<u>48,826</u>	<u>64,236</u>	<u>17,095</u>	<u>-</u>	<u>-</u>	<u>258,932</u>	<u>777,215</u>
<b>Analysis by fund</b>								
Unrestricted funds	-	-	-	-	-	-	109,061	109,061
Restricted funds	388,126	48,826	64,236	17,095	-	-	149,871	668,154
	<u>388,126</u>	<u>48,826</u>	<u>64,236</u>	<u>17,095</u>	<u>-</u>	<u>-</u>	<u>258,932</u>	<u>777,215</u>

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### YEAR ENDED 31 MARCH 2024

#### 6. Allocation of support costs to charitable activities

	Basis of allocation	Artists in Residence £	NI Clown Doctors £	Here and Now £	Twilight £	National Lottery £	Future Screens £	Other £	Total 2024 £
Governance costs	Time spent	3,037	383	834	317	-	-	2,125	6,696
Staff costs	Time spent	50,155	6,321	13,767	5,232	-	-	35,089	110,564
Depreciation	Time spent	3,225	407	886	337	-	-	2,257	7,112
Rent and rates	Time spent	8,142	1,026	2,235	849	-	-	5,696	17,948
Office costs	Time spent	18,937	2,387	5,198	1,975	-	-	13,249	41,746
Promotions	Time spent	-	-	-	-	-	-	-	-
Motor and travel	Time spent	3,187	401	874	332	-	-	2,229	7,023
Bank charges	Time spent	80	10	22	8	-	-	56	176
Administration support	Time spent	15,026	1,894	4,123	1,567	-	-	10,512	33,122
Sundry	Time spent	728	91	200	77	-	-	508	1,604
		<u>102,517</u>	<u>12,920</u>	<u>28,139</u>	<u>10,694</u>	<u>-</u>	<u>-</u>	<u>71,721</u>	<u>225,991</u>

£187,673 of support costs were attributable to restricted funds and £38,318 of support costs were attributable to unrestricted funds.

	Basis of allocation	Artists in Residence £	NI Clown Doctors £	Here and Now £	Twilight £	National Lottery £	Future Screens £	Other £	Total 2023 £
Governance costs	Time spent	10,485	1,422	2,491	942	-	-	7,848	23,188
Staff costs	Time spent	38,591	5,236	9,167	3,469	-	-	109,427	165,890
Depreciation	Time spent	3,577	485	850	322	-	-	2,677	7,911
Rent and rates	Time spent	9,125	1,238	2,168	820	-	-	6,830	20,181
Office costs	Time spent	16,740	2,271	3,977	1,505	-	-	12,529	37,022
Promotions	Time spent	710	96	169	64	-	-	531	1,570
Motor and travel	Time spent	1,921	261	456	173	-	-	1,437	4,248
Bank charges	Time spent	67	9	16	6	-	-	50	148
Administration support	Time spent	15,668	2,126	3,722	1,408	-	-	11,727	34,651
Sundry	Time spent	2,593	352	615	234	-	-	1,946	5,740
		<u>99,477</u>	<u>13,496</u>	<u>23,631</u>	<u>8,943</u>	<u>-</u>	<u>-</u>	<u>155,002</u>	<u>300,549</u>

£191,488 of support costs were attributable to restricted funds and £109,061 of support costs were attributable to unrestricted funds.

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS *(Continued)*

### YEAR ENDED 31 MARCH 2024

#### 7. Governance costs

	Note	2024 £	2023 £
Auditor's remuneration (including expenses and benefits in kind)	9	4,750	3,250
Accountancy		950	650
Trustee remuneration	10	-	-
Trustee expenses	10	-	-
Legal and professional fees		996	19,288
		<u>6,696</u>	<u>23,188</u>

#### 8. Net expenditure for the year

	2024 £	2023 £
<b>Net expenditure for the year is stated after charging</b>		
Staff pension contributions	8,849	3,412
Fees payable to the company's auditor for audit of the current year's accounts	4,750	3,250
Depreciation of tangible fixed assets - owned assets	7,112	7,911
Operating lease payments	<u>16,500</u>	<u>18,000</u>

#### 9. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £4,750 (2023: £3,250) and other services of £950 (2023: £650).

#### 10. Directors' and key management personnel remuneration and expenses

The total amount of remuneration and benefits received by key management in the year was £62,896 (2023: £56,991). The charity considers its key management personnel comprise the Board of Directors and senior management.

During the year, the directors neither received nor waived any remuneration; nor accrued any pension arrangements and were not reimbursed expenses (2023: £Nil).

#### 11. Staff costs and employee benefits

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

	2024 Number	2023 Number
Directors	11	10
Administration	7	5
	<u>18</u>	<u>15</u>

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### YEAR ENDED 31 MARCH 2024

#### 11. Staff costs and employee benefits (Continued)

The total staff costs and employees' benefits was as follows:

	2024	2023
	£	£
Wages and salaries	191,460	148,153
Social security	13,498	14,325
Defined contribution pension costs	8,849	3,412
	<u>213,807</u>	<u>165,890</u>

Staff costs are allocated as follows:

	2024	2023
	£	£
<b>Allocated to:</b>		
Charitable activities:		
Artists in Residence	50,155	38,591
NI Clown Doctors	6,321	5,236
Here and Now	13,767	9,167
Twilight	5,232	3,469
National Lottery	-	-
Future Screens	22,791	-
Other	115,541	109,427
	<u>213,807</u>	<u>165,890</u>

One employee received total employee benefits (excluding employer pension costs) of more than £60,000, in the band £60,000 to £70,000.

#### 12. Taxation

The charity is registered with HM Revenue & Customs, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### YEAR ENDED 31 MARCH 2024

#### 13. Tangible fixed assets

	Artwork £	Office equipment £	Total £
<b>Cost</b>			
At 1 April 2023	450	56,504	56,954
Additions	-	18,096	18,096
<b>At 31 March 2024</b>	<u>450</u>	<u>74,600</u>	<u>75,050</u>
<b>Accumulated depreciation</b>			
At 1 April 2023	-	45,138	45,138
Charge for the year	-	7,112	7,112
<b>At 31 March 2024</b>	<u>-</u>	<u>52,250</u>	<u>52,250</u>
<b>Net book amount</b>			
<b>At 31 March 2024</b>	<u>450</u>	<u>22,350</u>	<u>22,800</u>
At 31 March 2023	<u>450</u>	<u>11,366</u>	<u>11,816</u>

#### 14. Debtors

	2024 £	2023 £
Trade debtors	222,607	161,942
Other debtors	-	115
Prepayments and accrued income	9,165	5,947
	<u>231,772</u>	<u>168,004</u>

#### 15. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank overdrafts	21	-
Trade creditors	74,426	90,955
Accruals	4,800	3,900
Tax and social security	2,782	-
Other creditors	3,251	-
Deferred income	22,430	-
	<u>107,710</u>	<u>94,855</u>

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### YEAR ENDED 31 MARCH 2024

#### 16. Deferred income

	Under 1 year £	Total £
At 1 April 2023	-	-
Additions during the year	22,430	22,430
Released to Statement of Financial Activities	-	-
<b>At 31 March 2024</b>	<u>22,430</u>	<u>22,430</u>
	Under 1 year £	Total £
At 1 April 2022	23,300	23,300
Released to Statement of Financial Activities	(23,300)	(23,300)
At 31 March 2023	<u>-</u>	<u>-</u>

Income from Social Development Business was deferred at 31 March 2024 as it related to income for the next financial year.

#### 17. Contingent liability

The charitable company has a contingent liability to repay grants received if the company fails to comply with certain conditions stipulated in the letter of offer and terms and conditions of contract under which the grants were paid. The directors do not expect any claims to be made in this respect.

#### 18. Pension

The charitable company operates a defined contribution scheme for its employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £8,849 (2023: £3,412). The amount of pension costs accrued at the year end amounted to £1,326 (2023: £Nil).

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### YEAR ENDED 31 MARCH 2024

#### 19. Fund reconciliation

##### Unrestricted funds

	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Unrestricted	394,986	205,613	(172,245)	(97,546)	330,808
	<u>394,986</u>	<u>205,613</u>	<u>(172,245)</u>	<u>(97,546)</u>	<u>330,808</u>
	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Unrestricted	403,166	97,513	(109,061)	3,368	394,986
	<u>403,166</u>	<u>97,513</u>	<u>(109,061)</u>	<u>3,368</u>	<u>394,986</u>

##### Restricted funds

	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Restricted	60,003	549,396	(703,838)	97,546	3,107
	<u>60,003</u>	<u>549,396</u>	<u>(703,838)</u>	<u>97,546</u>	<u>3,107</u>
	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Restricted	83,307	648,218	(668,154)	(3,368)	60,003
	<u>83,307</u>	<u>648,218</u>	<u>(668,154)</u>	<u>(3,368)</u>	<u>60,003</u>

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### YEAR ENDED 31 MARCH 2024

#### 20. Restricted funds

	Balance at	Movement in funds			Balance at
	1 April 2023	Incoming	Outgoing	Transfer	31 March 2024
	£	£	£	£	£
Artists in Residence	5,663	278,513	(367,522)	83,346	-
NI Clown Doctors	10,620	35,100	(65,869)	20,149	-
Here and Now	14,090	76,448	(132,378)	41,840	-
Twilight	-	29,053	(42,134)	13,081	-
National Lottery	-	18,407	(15,300)	-	3,107
Future Screens	-	21,125	(22,791)	1,666	-
Other	29,630	90,750	(57,844)	(62,536)	-
	<u>60,003</u>	<u>549,396</u>	<u>(703,838)</u>	<u>97,546</u>	<u>3,107</u>

	Balance at	Movement in funds			Balance at
	1 April 2022	Incoming	Outgoing	Transfer	31 March 2023
	£	£	£	£	£
Artists in Residence	-	336,745	(388,126)	57,044	5,663
NI Clown Doctors	-	45,687	(48,826)	13,759	10,620
Here and Now	19,040	79,996	(64,236)	(20,710)	14,090
Twilight	14,917	30,272	(17,095)	(28,094)	-
Other					
Queens School of Medicine	-	3,376	-	(3,376)	-
Other	49,350	152,142	(149,871)	(21,991)	29,630
	<u>83,307</u>	<u>648,218</u>	<u>(668,154)</u>	<u>(3,368)</u>	<u>60,003</u>

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### YEAR ENDED 31 MARCH 2024

#### 21. Fund descriptions

##### a) Unrestricted funds

Funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

##### b) Designated funds

The trustees have not designated any funds to be allocated towards specific purposes (2023: £Nil).

##### c) Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

#### 22. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2024 £
Fixed assets	22,800	-	22,800
Net current assets	308,008	3,107	311,115
Total	<u>330,808</u>	<u>3,107</u>	<u>333,915</u>
	Unrestricted funds £	Restricted funds £	Total 2023 £
Fixed assets	11,816	-	11,816
Net current assets	383,170	60,003	443,173
Total	<u>394,986</u>	<u>60,003</u>	<u>454,989</u>

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### YEAR ENDED 31 MARCH 2024

#### 23. Reconciliation of net expenditure to net cash flow from operating activities

	2024 £	2023 £
Net expenditure for year	(121,074)	(31,484)
Depreciation and impairment of tangible fixed assets	7,112	7,911
Interest from investments	(1,832)	(771)
(Increase)/Decrease in debtors	(63,768)	8,943
Increase/(Decrease) in creditors	12,834	(540,471)
Net cash flow from operating activities	<u>(166,728)</u>	<u>(555,872)</u>

#### 24. Financial commitment

No contracts had been placed for future capital expenditure at the balance sheet date.

#### 25. Operating leases - lessee

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than one year	400	18,000
Between one and five years	-	1,500
	<u>400</u>	<u>19,500</u>

#### 26. Liability of members

Arts Care Limited is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of members is limited to an amount not exceeding £1.

#### 27. Ultimate controlling party

There is no ultimate controlling party.

#### 28. Ethical Standards

In common with many other organisations of our size and nature, we use our auditors to prepare and assist in the preparation of the financial statements.

# Arts Care Limited

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS *(Continued)*

### YEAR ENDED 31 MARCH 2024

#### 29. Transfers

Funds are transferred from unrestricted funds to restricted funds to cover shortfalls in restricted funding.

The charity tenders for projects where a fixed price is agreed and for those where conditions are placed on the funding, the project is included in restricted funds. Once the conditions have been met the restriction ceases and any surpluses made are transferred from restricted funds to unrestricted funds.

#### 30. Related party transactions

Directors and key management personnel remuneration and expenses are disclosed in note 10 in the notes to the financial statements.

During the year £1,760 (2023: £Nil) was paid to Mr S Macauley, the son of the company's Chief Executive officer, Mr B Macauley, in relation to Artists Fees. Mr S Macauley was engaged by the Head of Communications to do videography and editing of reels at Arts Workshops. This was declared to and approved by Office Holders.