

REGISTERED COMPANY NUMBER: SC139147 (Scotland)
REGISTERED CHARITY NUMBER: 020345

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2024
for
Creative Lives Charity Limited**

Haines Watts Wales LLP, Statutory Auditors
7 Neptune Court
Vanguard Way
Cardiff
CF24 5PJ

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Creative Lives Charity Limited

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for the Year Ended 31 March 2024**

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Creative Lives Charity Limited

**Reference and Administrative Details
for the Year Ended 31 March 2024**

Trustees	Maryam Imran (resigned 15.10.23) Bobsie Robinson David Bryan - Chair Helen Keatley (resigned 3.9.24) Lillian Mugonyi (resigned 3.9.24) Pauline Tambling (deceased 4.12.23) Christopher David - Treasurer Jill Miller Thomas Doyle Leanne Tamiko Rahman (resigned 6.9.24) Rachael Campbell Palmer (resigned 22.6.23) Geoffrey Joel Crossick Francesca Aita (appointed 22.6.23) Mark David James Rhys (appointed 22.6.23) Joanna Sunita Pandya (appointed 15.10.23) Lewis Hou (appointed 15.10.23)
Registered office	The Melting Pot 15 Calton Road Edinburgh EH8 8DL
Registered company number	SC139147 (Scotland)
Registered charity number	020345
Auditors	Haines Watts Wales LLP, Statutory Auditors 7 Neptune Court Vanguard Way Cardiff CF24 5PJ

**Report of the Trustees
for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management

Governing document

Creative Lives Trustees' Annual Report 2023-24

Creative Lives is a registered charity that was established in 1991.

Nationally, Creative Lives champions and promotes local creative groups across the UK and Ireland. Locally, Creative Lives operates a programme of hyperlocal place-based development work in partnership with local authorities and other local agencies (including higher education, health, trusts and arts organisations) in communities facing particular challenges such as socio-economic deprivation, discrimination or neglect. We work on the premise that there is creative activity taking place in every community: our starting point is to find, value and celebrate what is already there before looking at how it can be supported, sustained and increased.

Our focus is on local creative groups - by which we mean non-profit-making, volunteer-led groups whose creative activities are shaped and directed by the people who take part in them. These groups exist in almost every community and involve both the mainstream population and people from almost every diverse community.

Our Values

We believe in the importance of:

- People expressing themselves creatively
- Doing this collectively with others
- Creative groups whose activities are shaped and directed by the people who take part in them
- Everyone being treated equally and feeling included
- Actively working to increase opportunities for people to be creative
- Knowledge, skills, contacts, venues and equipment being pooled to enhance creative cultural activity, for the common good
- Taking meaningful actions to reduce our environmental footprint and mobilising positive change to contribute to the pathway to net zero emissions.

Achievements and Performance 2023-24

Overview

Creative Lives has been through a phenomenal transformation over recent years - and the organisation is ready for more. We are an enterprising operation recently reconfigured for greater success and underpinned by strong values.

During 2023-24 we developed the new Creative Lives Strategic Plan 2024-29 (launched in April 2024) which represents an important shift for Creative Lives in response to the current fragility of society, focussing our work over the next five years on leveraging the proven ability of local creative groups to reduce isolation, improve wellbeing, increase inclusion, and build stronger community identity and cohesion. Creative Lives aims to empower, support and connect local volunteer-led creative groups so they have the capacity and resilience to collaboratively address challenges facing their communities.

We rolled out our new programme of place-based development and support to communities across the UK and Ireland that are facing challenges including socio-economic deprivation, discrimination or neglect, where our support has the potential to make a lasting difference. In 2023-24 we worked in Bamsley, Belfast, Derry, Donaghadee, Dover, Edenderry, Ely, Great Yarmouth, Leeds, Luton, Middlesbrough, Reading, and Stoke-on-Trent.

We continued our Creative Lives On Air partnerships with BBC Radio Tees, BBC Radio Sheffield, BBC Radio Leeds, BBC Radio Norfolk and BBC Radio Suffolk. We also undertook our first Creative Lives On Air partnership with a commercial radio station, Red FM in Cork. Via this unique model of working we've promoted active participation in creative activity with millions of listeners across the UK and Ireland. We've also produced innovative audio - showcasing new creative voices from diverse communities.

**Report of the Trustees
for the Year Ended 31 March 2024**

Headline achievements:

Know Your Neighbourhood

At the beginning of 2023 Creative Lives was chosen to manage a major new grants scheme for voluntary creative groups in England, as part of the Department for Culture, Media and Sport's Know Your Neighbourhood fund. 60 new creative projects across England were awarded Creative Lives Know Your Neighbourhood grants to increase volunteering, tackle loneliness, and improve community wellbeing, totalling nearly £750,000 of new investment everyday creativity.

Mapping Creative Health in Norfolk and Suffolk

Creative Lives was commissioned by the Norfolk and Suffolk Culture Board to map the creative health sector across Norfolk and Suffolk, looking at need, investment, gaps, and priority areas. The final report, launched at Snape Maltings in April 2024, highlights the potential of creative health interventions across arts, culture, and heritage to meet health and wellbeing needs in Norfolk and Suffolk in a strategic way.

Creative Places Edenderry

Since 2021 Creative Lives has been working in Edenderry, County Offaly, in partnership with Offaly Arts Office and Edenderry Municipal District Council as part of the Creative Places programme supported by The Arts Council / An Comhairle Ealaíon, to create a richer, more inclusive, and more cohesive creative community in the town and surrounding areas. Over the first three years of the project 2,626 adults have attended activities and 936 children. There have been 144 Community Workshops, we have worked with 51 different Artists and Facilitators and there have been 6 large scale events. We have awarded 6 Creative Grants, 7 Seed Funding Grants and 3 Artist Commissions. Our work in Edenderry has been truly transformative. As one resident told us: "My biggest struggle in life was admitting that I was an artist, I found that really, really different. And now I love standing up in the town and saying I'm an Artist"

Going Down the Welly

Born out of a partnership between Creative Lives and BBC Radio Tees, funded by Historic England, Going Down The Welly captured memories of Easington Welfare Centre, or The Welly as it's affectionately known to the residents of Peterlee in County Durham, as well as highlighting its importance as a hub of creativity and social interaction today. The Welly provides a piece of vital history, and the stories from the pit, the miners, and the volunteers showcase how necessary groups like this are for capturing shared history in a creative environment.

Creative Shout Out

Creative Shout Out, led by Creative Lives in partnership with BBC Radio Sheffield and funded by the National Lottery Community Fund, supported Black grassroots creativity to thrive in Sheffield. The project showcased Nigerian Salsa enthusiasts; a refugee theatre group; a Somali women's sewing group who welcome all comers; and an international choir that sings in many languages. There were local craft group get-togethers in the Radio Sheffield radio theatre, Creative Lives-run workshops on writing and podcasting, and the discovery of a growing network of young, mostly Black fashion creatives. The project culminated in a fashion show which took place at Sheffield Cathedral in April 2024.

Creative Community Boxes

Supported by a grant from National Lottery Awards for All Wales, the Creative Community Boxes project provided arts and crafts materials in community venues in Cardiff. Creative Lives placed boxes of arts and crafts materials in four community venues in Cardiff, where groups had started meeting weekly following the pandemic and had requested creative activities. Based on suggestions from the groups, we provided arts and crafts materials in each venue, along with a selection of creative prompts in Welsh and English. The success of the project led to a partnership between Creative Lives and Pub to provide boxes in rural pubs in Wales, with a grant from the Royal Countryside Fund.

Community Spaces Forum

In October 2023, in a partnership with Making Music, Creative Lives helped to establish a new national Community Spaces Forum. The Forum's bi-annual meetings bring together representatives of venues used by community groups to discuss the challenges groups face in finding appropriate affordable spaces for their activities and the challenges faced by many of the venues they use. The members of the Community Spaces Forum include national organisations representing village halls, religious buildings, schools, community centres, scout huts, little theatres, arts centres, grassroots music venues, pubs and local authority-owned venues. The Forum has identified the need to look at better match-making between groups looking for venues and venues with unused space; the need to develop better understanding of the particular requirements of different types of community groups and different types of spaces; and the need to work together to influence relevant legislation and regulation.

**Report of the Trustees
for the Year Ended 31 March 2024**

Everyday Creativity Research Network

Creative Lives is one of the partners in the Everyday Creativity Research Network, led by the University of Brighton, and funded by the Arts and Humanities Research Council. During 2023-24 the Research Network ran sandpit events on the role of Everyday Creativity in creative research methods (at the University of Brighton), the role of everyday creativity in relation to place (at Edge Hill University) and Everyday Creativity and wellbeing (at Brunel University London). The learning from these events will be shared at the 2024 Everyday Creativity Conference which is to be hosted by Creative Lives at Cecil Sharp House in London in September 2024.

Creative Networks

Our Creative Network online discussions continue to bring people together to learn from, share with, and inspire each other, with expert insight from guest speakers. Some Creative Networks act as peer support groups, meeting regularly to explore different issues affecting a particular artform, area, or demographic. We also hold one-off discussions sparked by a timely theme - such as artificial intelligence, cultural ecology, and the basics of setting up a creative group.

Creative Network: BIPOC Community-Led Creatives Support Group is a monthly online support group for everyone in the Black, Indigenous, and people of colour community to share stories and ideas, focusing on collaborative creativity. One participant in the BIPOC Creative Network on Collective Work and Creative Responsibility, in July 2023, said: "I am grateful that there are closed spaces for Black and Brown communities for us to support each other and know what's happening with different creatives. Such as Whatsapp and Facebook groups. It's nice to go to an exhibition where the artist looks like me. It's good to support each other."

A Creative Network on Cultural Ecology and Social Wellbeing, in January 2024, featured Mark Stern and Susan Seifert from the Social Impact of the Arts project (SIAP) based at the University of Pennsylvania School of Social Policy & Practice. Mark and Sue joined us live from Philadelphia to talk about their work. SIAP is a research group established to ask questions and develop methods to explore the impact of the arts and culture on urban communities. SIAP's research focuses on the relationship of the arts to community change with a particular interest in strategies for neighbourhood revitalisation, social inclusion, and community wellbeing.

**Report of the Trustees
for the Year Ended 31 March 2024**

Structure, Governance and Management

Risk Management

The Board undertakes a comprehensive risk assessment of the organisation every year. This forms the basis for a rolling risk assessment process that reviews the risk assessment on a quarterly basis, reporting back to each Board meeting on specific risks and the measures that have been taken to reduce them. Through this process the Board is putting systems in place to mitigate exposure to the major risks facing the charity, which, combined with the raising of additional unrestricted funds, will provide sufficient resources in the event of adverse conditions.

The Trustees

The Trustees who served the company during the period were as follows:

Francesca Aita - co-opted June 2023

David Bryan

Rachael Campbell-Palmer - resigned June 2023

Geoffrey Crossick

Chris David

Tom Doyle

Lewis Hou - co-opted June 2023

Helen Keatley - retired November 2023

Jill Miller

Catherine Mugonyi - retired November 2023

Sunita Pandya - co-opted June 2023

Leanne Rahman

Mark Rhys-Jones - co-opted June 2023

Bobsie Robinson

Pauline Tambling - died December 2023

Maryam Wasim - resigned October 2023

Pauline Tambling - a tribute

Creative Lives Trustee Pauline Tambling died peacefully at St Joseph's Hospice, Hackney, in December, after a sudden acceleration of a longstanding illness. Pauline was a long-time friend and supporter of Creative Lives. Her contribution to our organisation over four years as a Trustee and England Convener, was immense - not least her careful steering of our name change from Voluntary Arts to Creative Lives in 2021. Her support for our England Team, establishing and chairing the HR Group, and her role in our National Conveners meetings and Board meetings were supplemented by many less visible interventions including numerous supportive conversations with individual staff and Trustees. She was always thoughtful, caring, practical, innovative, humorous and positive. Pauline Tambling was an incredible person and is much missed by us all.

Governing Document

The organisation is a charitable company limited by guarantee and 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 company name is Creative Lives Charity Limited, but we use the operating name Creative Lives.

Recruitment and Appointment of Management Committee

The Directors of the company are also charity Trustees for the purposes of charity law.

The charity's principal activity continues to be that of the promotion of local creative groups and developing and improving the knowledge, understanding and practice of them, in the United Kingdom, Ireland and elsewhere, together with research, publication, provision of information and training, development and mentoring, and advocacy.

Trustee Induction and Training

Newly appointed Trustees receive a letter of appointment and an induction pack which covers the working of Creative Lives, the Memorandum and Articles of Association and the latest financial statements. They also receive the Creative Lives Governance Handbook, created as part of an organisational governance review and reviewed and updated on a rolling three-year cycle. This is issued to all staff, Board members and committee members. The Company Secretary conducts structured induction interviews with each newly appointed trustee.

**Report of the Trustees
for the Year Ended 31 March 2024**

Creative Advisers

A pool of more than 60 volunteer Creative Advisers support, inform and influence the work of the organisation, providing a diverse range of voices from across the UK and Ireland and further afield. Our Creative Advisers help us ensure that we implement equality of opportunity and a diverse range of views and experiences throughout all our work. Creative Advisers provide direct community voices, ensuring we are listening to representatives of the communities we support.

Organisational Structure

The Board

Creative Lives is governed by a voluntary Board of Trustees. The Creative Lives Board is now more diverse than it has ever been. The Board comprises 11 Trustees. There are 5 black, Asian or minority ethnic Trustees. 6 Trustees live in England, 2 in Wales, 2 in Scotland and 1 in the Republic of Ireland.

Trustees David Bryan - Chair
Bobsie Robinson - Vice Chair
Chris David - Treasurer
Francesca Aita
Geoffrey Crossick
Tom Doyle
Lewis Hou
Jill Miller
Sunita Pandya
Leanne Rahman
Mark Rhys-Jones

Secretary / Chief Executive Robin Simpson

Board members are recruited and appointed in accordance with the Memorandum and Articles of Association, and with relevant legislation. The full Trustee Board meets quarterly.

The Vice Chair, Treasurer and four ordinary Board members are elected by network organisations (which are those umbrella bodies that operate in more than one of: England, Wales, Scotland, Northern Ireland, and the Republic of Ireland).

The Board members appoint a Chair and can co-opt up to five further members to ensure balance in expertise and geographical representation. The Chief Executive acts as Company Secretary for the organisation.

Objectives and Activities

The charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association. The charity's object and principal activity continues to be that of the promotion of local creative groups and developing and improving the knowledge, understanding and practice of them, both in the United Kingdom, Ireland and elsewhere, together with research, publication, provision of information and training, development and mentoring, and advocacy.

The charity reviews its aims, objectives and activities each year, looking at what it achieved and the outcomes of its work in the previous twelve months. The review looks at the success of each key activity and helps ensure the aims, objectives and activities remain up to date. General guidance on public benefit from the Charity Commission and the Office of the Scottish Charity Regulator has been referred to when reviewing aims and objectives and in planning future activities to ensure they conform with that guidance.

Financial Review

Members of the Board meet quarterly and agree annual budgets prior to the commencement of the accounting period. Additionally, the Board reviews and approves management accounts on a quarterly basis throughout the financial year. The Board has also established a Finance Committee which scrutinises management accounts before they are presented to Board meetings. As a result of this information, the Board is confident in realistically and feasibly reviewing and adjusting budgets.

We ended 2023-24 with a net surplus of £118,268 against income of £1,116,385.

The Trustees would like formally to thank all the funders listed in note 2 'Income from charitable activities', below, and all the organisations that supported our work as funders or partners during 2023-24.

**Report of the Trustees
for the Year Ended 31 March 2024**

Reserves Policy

The Creative Lives reserves policy is as follows:

It is the policy of the charity to aspire to hold unrestricted reserves representing three-months operating costs, but to maintain a minimum level equal to the amount required to discharge legal responsibilities in the worst case, plus a contingency of £20,000.

On 1 April 2024 the free reserves, which amount to £101,099 (compared to £128,447 on 1 April 2023) exceed the minimum level but fall short of the aspirational level, and the Board is considering ways to raise additional unrestricted funds.

Plans for Future Periods

The Creative Lives Strategic Plan 2024-29 sets out our plans for the next five years:

We champion, support, promote and nurture local creative groups to build more sustainable communities.

We do this through our three staff teams - Place, Profile, and Policy:

PLACE: our programme of hyper-local place-based development, including:

Mapping - We map existing local creative groups and collaborative everyday creativity in communities, through our national Creativity Map.

Connecting - Bringing local creative groups and volunteers together in each community to connect them to one another and to the relevant local authority and other agencies.

Training - training and development sessions for local volunteers and local creative groups to address their key challenges and development needs.

Inspiring communities - through taster events, celebrations and profile raising.

Seed funding - practical developmental support in the form of micro-grants to address barriers to participation and make groups more viable, sustainable, and effective.

Creative Lives on Air - our unique local radio partnership with the BBC and other public, commercial and community media organisations that amplifies the reach of existing everyday creativity by sharing the stories of the people and places that make it happen.

PROFILE: our communications programme, including:

Creative Knowledge - clear, relevant, and appropriate guides, briefings and toolkits to support the volunteer organisers of local creative groups across the UK and Ireland. Our online Creative Networks and Creative Learning sessions provide interactive opportunities for peer support and learning.

Creative Lives Awards - our national awards scheme which highlights the remarkable impact local creative groups have on their communities.

POLICY: our advocacy and lobbying programme, including:

Creative Voice - continuing to provide a single national voice for local creative groups across the UK and Ireland, analysing policy differences across the UK and Ireland (and further afield), responding to policy consultations, and monitoring our current lobbying priorities.

Outputs

The above activities lead to the following outputs:

- Connections between local creative groups
- Promotional activities to raise the profile of local creative groups
- Advocacy meetings, campaigns and consultation responses on behalf of local creative groups

**Report of the Trustees
for the Year Ended 31 March 2024**

Outcomes

The above outputs are intended to lead to the following outcomes:

- Local creative groups better connected with each other
- Increased visibility and appreciation of local creative groups
- Improved infrastructure and regulatory environment for local creative group

Our Goal

These outputs lead to our strategic goal:

- Local creative groups have the capacity, resilience and connections to enable them to work collaboratively towards solutions to local challenges

This strategic goal is intended to lead to a range of impacts in communities:

- Reducing isolation and disconnection
- Reducing isolation and disconnection
- Stronger community identity and social cohesion

Statement of trustees' responsibilities

The trustees (who are also the directors of Creative Lives Charity Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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 period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

In so far as the trustees are aware:

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

Auditors

The auditors, Haines Watts Wales LLP, Statutory Auditors, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 19/12/2024 and signed on its behalf by:



David Bryan - Trustee

**Report of the Independent Auditors to the Trustees and Members of
Creative Lives Charity Limited**

Opinion

We have audited the financial statements of Creative Lives Charity Limited (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Report of the Independent Auditors to the Trustees and Members of Creative Lives Charity Limited

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our planning procedures identify the legal and regulatory frameworks applicable to the operations and financial statements of the company. These are reviewed internally with the audit team including relevant industry experience and expectations as well as externally with the client management. The key laws and regulations we considered in this context were the UK Companies Act 2006, UK GAAP FRS 102 and relevant tax legislation.

Once identified, we assess the risks of material misstatements in relation to the laws and regulations, irregularities, including fraud and adjust our testing accordingly. Our audit procedures include:

- Discussing with Trustees and management which areas of the business they believe to be more susceptible to fraud, and whether they have any knowledge or suspicion of fraudulent activities;
- Obtaining an understanding of the key controls put in place by the company to address risks identified, assessing the effectiveness of those and discussing how these are maintained and monitored internally;
- Assessing the risk of management override and review and testing of journal entries made into the accounting system;
- Challenging assumptions and judgements made by the company in relation to the significant accounting estimates employed in the preparation of the financial statements;
- Discussing with Trustees and Management the legal and regulatory obligations of the business and whether they have any knowledge or suspicion of non compliance.

Despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularities likely involve collusion, forgery, intentional misrepresentation, or the override of internal controls.

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

**Report of the Independent Auditors to the Trustees and Members of
Creative Lives Charity Limited**

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, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Victoria Carter (Senior Statutory Auditor)
for and on behalf of Haines Watts Wales LLP, Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
7 Neptune Court
Vanguard Way
Cardiff
CF24 5PJ

Date: 20th December 2024

Creative Lives Charity Limited
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
Income and endowments from					
Charitable activities	2				
Creative Lives		382,569	733,816	1,116,385	748,868
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Expenditure on					
Charitable activities	3				
Creative Lives		426,342	571,775	998,117	693,406
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		(43,773)	162,041	118,268	55,462
Transfers between funds	12	14,858	(14,858)	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds		(28,915)	147,183	118,268	55,462
Reconciliation of funds					
Total funds brought forward		138,520	124,616	263,136	207,674
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward		<u>109,605</u>	<u>271,799</u>	<u>381,404</u>	<u>263,136</u>

The notes form part of these financial statements

Creative Lives Charity Limited (Registered number: SC139147)

**Balance Sheet
31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets					
Tangible assets	9	8,506	-	8,506	10,073
Current assets					
Debtors	10	135,393	28,000	163,393	57,934
Cash at bank		22,801	284,872	307,673	237,908
		<u>158,194</u>	<u>312,872</u>	<u>471,066</u>	<u>295,842</u>
Creditors					
Amounts falling due within one year	11	(57,095)	(41,073)	(98,168)	(42,779)
Net current assets		<u>101,099</u>	<u>271,799</u>	<u>372,898</u>	<u>253,063</u>
Total assets less current liabilities		<u>109,605</u>	<u>271,799</u>	<u>381,404</u>	<u>263,136</u>
NET ASSETS		<u>109,605</u>	<u>271,799</u>	<u>381,404</u>	<u>263,136</u>
Funds	12				
Unrestricted funds				109,605	138,520
Restricted funds				271,799	124,616
Total funds				<u>381,404</u>	<u>263,136</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19/12/2024 and were signed on its behalf by:



David Bryan - Trustee

The notes form part of these financial statements

Creative Lives Charity Limited

**Cash Flow Statement
for the Year Ended 31 March 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	70,303	38,869
Net cash provided by operating activities		<u>70,303</u>	<u>38,869</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(538)	(2,384)
Net cash used in investing activities		<u>(538)</u>	<u>(2,384)</u>
 Change in cash and cash equivalents in the reporting period		<u>69,765</u>	<u>36,485</u>
Cash and cash equivalents at the beginning of the reporting period		<u>237,908</u>	<u>201,423</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>307,673</u></u>	<u><u>237,908</u></u>

The notes form part of these financial statements

Creative Lives Charity Limited

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2024**

1. Reconciliation of net income to net cash flow from operating activities

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	118,268	55,462
Adjustments for:		
Depreciation charges	2,106	2,042
(Increase)/decrease in debtors	(105,459)	15,152
Increase/(decrease) in creditors	55,388	(33,787)
Net cash provided by operations	<u>70,303</u>	<u>38,869</u>

2. Analysis of changes in net funds

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	237,908	69,765	307,673
	<u>237,908</u>	<u>69,765</u>	<u>307,673</u>
Total	<u>237,908</u>	<u>69,765</u>	<u>307,673</u>

The notes form part of these financial statements

Creative Lives Charity Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Fixtures, fittings and equipment	- 25% on reducing balance
----------------------------------	---------------------------

All expenditure in excess of £500 in relation to tangible fixed assets is capitalised as the cost is incurred.

Taxation

The charity is exempt from corporation tax on its charitable activities, all of which are within its stated primary purpose.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Creative Lives Charity Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

1. Accounting policies - continued

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

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

Trade debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Income from charitable activities

		2024	2023
	Activity	£	£
Arts Council of Wales	Creative Lives	3,501	2,626
Arts Council of England	Creative Lives	650,000	218,878
Creative Scotland	Creative Lives	130,000	152,965
Arts Council of Northern Ireland	Creative Lives	12,043	12,050
Big Lottery Fund	Creative Lives	-	19,450
Historic England on Air	Creative Lives	3,422	7,000
Leeds Podcasting	Creative Lives	12,345	-
Scottish Community Alliance	Creative Lives	6,500	6,000
Other income	Creative Lives	4,743	23,440
Kent Community Foundation	Creative Lives	-	4,000
ACW Lottery	Creative Lives	19,742	34,940
Management charges	Creative Lives	15,091	-
Scottish Ensemble	Creative Lives	-	1,500
Esmée Fairbairn	Creative Lives	-	74,000
Oak Foundation	Creative Lives	-	192,019
British Science Association	Creative Lives	4,000	-
Bridgend County Council (CC)	Creative Lives	3,253	-
Reading Borough Council	Creative Lives	48,717	-
Norfolk & Suffolk CC	Creative Lives	22,000	-
Sarah Boiling Associates	Creative Lives	12,150	-
ACE Lottery	Creative Lives	168,878	-
		<u>1,116,385</u>	<u>748,868</u>

Creative Lives Charity Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

3. Charitable activities costs

	Direct Costs £	Support costs (see note 4) £	Totals £
Creative Lives	735,012	263,105	998,117

4. Support costs

	Management £	Human resources £	Other £	Governance costs £	Totals £
Creative Lives	378	249,801	72	12,854	263,105

5. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Auditors' remuneration	8,400	7,776
Depreciation - owned assets	2,105	2,042

6. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

11 (2023: 11) trustees were re-imbursed a total of £4,454 (2023: £1,743) in relation to reimbursement of expenses incurred relating to travel, accommodation and venue hire.

7. Staff costs

	2024 £	2023 £
Wages and salaries	366,251	381,080
Social security costs	41,631	39,680
Other pension costs	7,504	7,972
	<u>415,386</u>	<u>428,732</u>

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

	2024	2023
Charitable activities	9	14
Support	3	2
Governance	2	2
	<u>14</u>	<u>18</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	1	-

Creative Lives Charity Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

7. Staff costs - continued

During the year the charity paid key management gross remuneration totalling £249,802 (2023: £212,588). Key management are considered to be 5 (2023:5) individuals who directly impact upon the strategic direction of the charity.

8. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments from			
Charitable activities			
Creative Lives	425,909	322,959	748,868
	<hr/>	<hr/>	<hr/>
Expenditure on			
Charitable activities			
Creative Lives	379,442	313,964	693,406
	<hr/>	<hr/>	<hr/>
NET INCOME	46,467	8,995	55,462
Transfers between funds	(22,583)	22,583	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	23,884	31,578	55,462
	<hr/>	<hr/>	<hr/>
Reconciliation of funds			
Total funds brought forward	114,636	93,038	207,674
	<hr/>	<hr/>	<hr/>
Total funds carried forward	138,520	124,616	263,136
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

9. Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 April 2023	82,345
Additions	538
	<hr/>
At 31 March 2024	82,883
	<hr/>
Depreciation	
At 1 April 2023	72,272
Charge for year	2,105
	<hr/>
At 31 March 2024	74,377
	<hr/>
Net book value	
At 31 March 2024	8,506
	<hr/>
At 31 March 2023	10,073
	<hr/> <hr/>

Creative Lives Charity Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. Debtors: amounts falling due within one year

	2024	2023
	£	£
Trade debtors	131,246	24,912
Other debtors	29,413	29,413
Prepayments and accrued income	2,734	3,609
	<u>163,393</u>	<u>57,934</u>

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	40,529	11,333
Social security and other taxes	8,012	7,578
Deferred income	41,073	-
Accrued expenses	8,554	23,868
	<u>98,168</u>	<u>42,779</u>

Deferred income included within Creditors: amounts falling due within one year include:

	2024	2023
	£	£
Deferred income brought forward	-	40,500
Released to the statement of financial activities	-	(40,500)
Deferred in the year	41,073	-
	<u>41,073</u>	<u>-</u>

12. Movement in funds

	At 1.4.23	Net movement	Transfers	At
	£	in funds	between	31.3.24
		£	funds	£
Unrestricted funds				
General fund	138,520	(43,773)	14,858	109,605
Restricted funds				
Creative Scotland	1,000	-	-	1,000
Oak Foundation	62,248	(26,367)	-	35,881
Get Creative	580	-	-	580
Age UK	2,445	-	(2,445)	-
LoveToDraw	9,520	-	(9,520)	-
EU Boost	(1,378)	-	1,378	-
ACE Loneliness	15,357	-	(15,357)	-
Big Lottery	(10,509)	-	10,509	-
ACE - KYN	-	203,550	-	203,550
ACNI Lottery	-	(1,251)	1,251	-
Historic England on Air	-	(3,914)	3,914	-
Scottish Community Alliance	3,050	-	-	3,050
ACW Lottery	42,303	(28,120)	(4,588)	9,595
Sarah Boiling Associates	-	10	-	10
Reading Borough Council	-	16,194	-	16,194
British Science Association	-	1,939	-	1,939
	<u>124,616</u>	<u>162,041</u>	<u>(14,858)</u>	<u>271,799</u>
TOTAL FUNDS	<u>263,136</u>	<u>118,268</u>	<u>-</u>	<u>381,404</u>

Creative Lives Charity Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

12. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	382,569	(426,342)	(43,773)
Restricted funds			
Oak Foundation	-	(26,367)	(26,367)
ACE - KYN	623,000	(419,450)	203,550
ACNI Lottery	12,043	(13,294)	(1,251)
Historic England on Air	3,422	(7,336)	(3,914)
Scottish Community Alliance	6,500	(6,500)	-
ACW Lottery	19,742	(47,862)	(28,120)
Leeds Podcasting	12,345	(12,345)	-
Sarah Boiling Associates	12,150	(12,140)	10
Norfolk & Suffolk CC	11,236	(11,236)	-
Reading Borough Council	29,378	(13,184)	16,194
British Science Association	4,000	(2,061)	1,939
	<u>733,816</u>	<u>(571,775)</u>	<u>162,041</u>
TOTAL FUNDS	<u><u>1,116,385</u></u>	<u><u>(998,117)</u></u>	<u><u>118,268</u></u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	114,636	46,467	(22,583)	138,520
Restricted funds				
Creative Scotland	1,000	-	-	1,000
Oak Foundation	36,104	26,144	-	62,248
Get Creative	580	-	-	580
Amateo	(17,583)	(5,000)	22,583	-
Age UK	2,445	-	-	2,445
LoveToDraw	9,520	-	-	9,520
EU Boost	(1,378)	-	-	(1,378)
ACE Loneliness	15,357	-	-	15,357
Connect & Flourish	46,993	-	-	46,993
Big Lottery	-	(10,509)	-	(10,509)
Scottish Community Alliance	-	3,050	-	3,050
ACW Lottery	-	(4,690)	-	(4,690)
	<u>93,038</u>	<u>8,995</u>	<u>22,583</u>	<u>124,616</u>
TOTAL FUNDS	<u><u>207,674</u></u>	<u><u>55,462</u></u>	<u><u>-</u></u>	<u><u>263,136</u></u>

Creative Lives Charity Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

12. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	425,909	(379,442)	46,467
Restricted funds			
Oak Foundation	192,019	(165,875)	26,144
Amateo	-	(5,000)	(5,000)
Big Lottery	19,450	(29,959)	(10,509)
ACE - KYN	50,000	(50,000)	-
ACNI Lottery	12,050	(12,050)	-
Historic England on Air	7,000	(7,000)	-
Scottish Community Alliance	6,000	(2,950)	3,050
ACW Lottery	34,940	(39,630)	(4,690)
Scottish Ensemble	1,500	(1,500)	-
	<hr/> 322,959	<hr/> (313,964)	<hr/> 8,995
TOTAL FUNDS	<hr/> 748,868	<hr/> (693,406)	<hr/> 55,462

Oak Foundation is a grant to support the roll-out of Up for Arts programme across the UK and to undertake an academic evaluation of the wellbeing impacts of our On Air projects. This project is deficit funded.

Age UK was set up to help fund the Age of Creativity festival, a monthly long programme of accessible, inspirational and challenging creative activity with, for and by older people.

Creative Scotland funding for the support of micro-commissions to develop local creative projects across the country supporting targeted demographics at risk of experiencing loneliness.

Get Creative is jointly funded by Arts Council England and Creative Scotland to support the running of the Get Creative Festival. Get Creative celebrates and supports the everyday creativity happening across the UK.

LoveToDraw Ireland is an Arts Council Ireland funded project to showcase local drawings.

EU Boost is funded by the Erasmus Plus programme to encourage inclusive culture.

ACE Loneliness addresses how creativity can support loneliness in older people.

Connect & Flourish is Arts Council Wales funded for the 'Unearthing Creativity' project. It aims at making a substantial and lasting contribution to the arts in Wales through engaging people who are currently creatively inactive and celebrating under-recognised creative activities within communities.

Big Lottery - Two community National Lottery awards, one for work in Wales and one for work in Sheffield.

Scottish Community Alliance - Supporting empowered local communities and a strong community sector.

ACW Lottery is funding used to address isolation through creativity.

Historic England on Air - funding to work in partnership with BBC Radio Tees to collect oral histories with people in Easington. We produced a 10 part audio series, which evolved from community engagement with members of the Welfare Club, sharing their stories about the colliery and life in Easington.

Sarah Boiling Associates - funding to deliver research in collaboration with local freelancers to explore community and volunteer-led creative activities in the South East of England for Arts Council England.

Creative Lives Charity Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

12. Movement in funds - continued

Reading Borough Council funding to deliver engagement work in 2 wards in Reading (Whitley and Church) to support community creative activity to thrive, running networking sessions, 1-2-1 support and on the ground research, we also distributed micro-grants to creative groups.

The British Science Association - funding for a Community Buddies project. The project was based around the 'Speech to Song Auditory Illusion' and involved a series of workshops working with adults who identify as disabled.

Transfers between funds

Net transfers of £14,858 have been made from restricted funds to unrestricted funds in the year. Transfers have occurred either to cover a deficit on a restricted fund or whereby the project has been completed and has been agreed to be used as general purpose funding

13. Related party disclosures

Included within other debtors at the year end is a balance of £29,413 (2023: £29,413) due from Voluntary Creativity CLG, a company with directors in common.

14. Nature of control

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.