

Registered No. 1692928

Charity No. 513682

THE PAVILION

ACCOUNTS

for the year ended 31st March 1997



THE PAVILIONLEGAL AND ADMINISTRATIVE DETAILSSTATUS

A Registered charity established as a Company limited by Guarantee registered as a company on 20th January 1983. Registered as a charity on 6th April 1983.

Registered Company No. 1692928

Registered Charity No. 513682

MANAGEMENT COMMITTEE

Casey Orr - Vice Chair
Diane Shillito - Chair
Ginny Scholey
Nicky Bird
Sue Ball
Lara Perry
Elected at the Annual General Meeting

COMPANY SECRETARY

Susan Ball

PRINCIPAL STAFF

Susan Ball	Development Co-ordinator
Azar Emdadi	Photographic Education Co-ordinator

REGISTERED OFFICE

2 Woodhouse Square
LEEDS
LS3 1AD

BANKERS

National Westminster Bank plc
8 Park Row
LEEDS
LS1 1QS

AUDITORS

Slade & Cooper
Accountants
Fourways House
57 Hilton Street
Manchester
M1 2EJ

THE PAVILION

REPORT OF THE MANAGEMENT COMMITTEE

The members of the management committee submit their report and the audited accounts for the year ended 31st March 1997.

OBJECTS OF CHARITY

The primary purpose of the charity is the furtherance of visual arts and in particular photography as an art and the promotion of public knowledge and understanding thereof.

POLICIES AND ORGANISATION OF THE CHARITY

The charity runs a womens photography centre providing a wide range of information, education, resources, skills and training at all levels to women in Leeds and the surrounding area. It also organises exhibitions of contemporary womens photographic work and works collaboratively with other agencies to extend womens access to photography and to raise the profile of the work nationally. The charity employs a development co-ordinator, a photographic education co-ordinator and an administrator and fundraiser.

ACTIVITIES REVIEW

a) Programme

ESF - This was the third year for running a full year programme of accredited photo and new media training courses for women funded by the European Social Fund. 33 women successfully undertook training which incorporates photographic practice in conjunction with business and professional practice skills.

Community Benefits and Rights - A diverse range of community based projects were delivered across inner city areas of Leeds.

Photo '98 - As a key partner in the delivery of the Year of Photography and the Electronic image, Pavilion was active in all aspects of programming, marketing, promotion and fundraising for the International Festival in 1998.

b) Consultancy

Pavilion undertook a thorough review of its organisation and structure, using an independent consultancy. Outcomes of this process were the restructuring and redefinition of staff and responsibilities, the development of the role of the Board of Directors and the rekindling of the artistic vision through a new mission statement and new aims and objectives. The organisation produced a three year business plan.

c) Fundraising and capital development

A successful capital Arts Lottery bid via Photo '98 (the agency for the Year of Photography and the Electronic Image) enabled Pavilion to manage a digital darkroom.

1996/97 was a year in which the organisation established structures and systems to be able to manage larger programmes of artistic work.

MANAGEMENT COMMITTEE RESPONSIBILITIES

Company and charity law require the Management Committee to prepare financial statements for the financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources of the year and the application of resources of the charity for that period. In preparing those financial statements, the Management Committee are required to:

- * select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis.

The Management Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, as well as exercising proper financial controls.

COMMENTARY ON THE FINANCIAL STATEMENTS

Pavilion made a surplus of £2785 over the year of which £1203 is restricted grant monies for use on the Indignet computer - total grant £2000. Core costs are largely covered by our core funders - Yorkshire and Humberside Arts and Leeds City Council whom we thank for their continuing support.

Project funding for the year was received from European Social Fund, Community Benefits & Rights and Euro 96. The Pavilion is looking to expand its project funding particularly from the Lottery in the coming year in preparation for the Year of Photography in 1998.

DIRECTORS

The members of the management committee during the period were as follows:

Diane Shillito	
Nicky Bird	appointed 27.3.97
Casey Orr	
Ginny Scholey	appointed 27.3.97
Sue Ball	appointed 27.3.97
Lara Perry	appointed 27.3.97

COMPANY STATUS

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up.

AUDITORS

A motion for the re-election of Slade & Cooper as auditors will be proposed at the Annual General Meeting.

BY ORDER OF THE MANAGEMENT COMMITTEE

..... Susan Ball) Susan Ball (Secretary)

..... 3-11-97) Date

AUDITOR'S REPORTto the members of THE PAVILION

We have audited the financial statements on pages 4 to 6 which have been prepared under the accounting policies set out on page 6.

Respective responsibilities of the management committee and auditors

As described above the management committee are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31st March 1997 and of its incoming resources and application of resources for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Slade & Cooper

Slade & Cooper
Accountants
Registered Auditors
Fourways House
57 Hilton Street
Manchester
M1 2EJ

THE PAVILIONSTATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT
for the year ended 31st March 1997

	Notes	Restricted Funds £	Unrestricted Funds £	1997 TOTAL £	1996 TOTAL £
<u>INCOMING RESOURCES</u>					
Grants	2	16723	43200	59923	58364
Fees and Other Income		-	2888	2888	3925
Bank Interest		-	222	222	178
<u>TOTAL INCOMING RESOURCES</u>		16723	46310	63033	62467
<u>RESOURCES USED</u>					
<i>Direct Charitable Expenditure</i>					
Community Benefits and Rights Project		1210	-	1210	1066
ESF Training Scheme		12584	-	12584	12370
Euro 96 Schools Project		599	-	599	5000
Community Photo Awards		960	-	960	2900
Indiginet		797	-	797	-
Support Costs		-	43006	43006	40445
		16150	43006	59156	61781
<i>Other Expenditure</i>					
Management and Administration		-	1065	1065	977
Publicity and Advertising		-	27	27	845
<u>TOTAL RESOURCES USED</u>		16150	44098	60248	63603
<u>NET INCOMING/(OUTGOING RESOURCES FOR THE YEAR</u>		573	2212	2785	(1136)
Transfers Between Funds		630	(630)	-	-
<u>NET MOVEMENT IN FUNDS</u>		1203	1582	2785	(1136)
Funds at 1 April 1996		-	1866	1866	3002
Funds Carried Forward		1203	3448	4651	1866

All of the charity's operations are classed as continuing.
Movements on reserves and all recognised surpluses or deficits are shown above.

THE PAVILION
BALANCE SHEET
as at 31st March 1997

		1997		1996	
	Note	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	6		904		1079
<u>CURRENT ASSETS</u>					
Debtors	7	4960		3330	
Cash at Bank and in Hand		4496		2487	
		<u>9456</u>		<u>5817</u>	
<u>CREDITORS</u>					
Amounts Falling Due Within One Year	8	5618		4487	
<u>NET CURRENT ASSETS</u>					
			<u>3838</u>		<u>1330</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>					
			4742		2409
<u>CREDITORS</u>					
Amounts Falling Due In More Than One Year	9		91		543
			<u>4651</u>		<u>1866</u>
<u>RESERVES</u>					
	10	£	<u>4651</u>	£	<u>1866</u>

D. Shillito ,
DIANE SHILLITO) Name
CASEY ORR ,
CASEY ORR) Name
22/10/97) Date

Members of the Management Committee

THE PAVILION

NOTES TO THE ACCOUNTS
for the year ended 31st March 1997

1. ACCOUNTING POLICIES

- a) The financial statements have been prepared in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice: Accounting for Charities (SORP).
- b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.
- c) Revenue grants are shown in the Statement of Financial Activities in the year in which they are received.
- d) Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.
- e) Unrestricted funds are donations and other income received or generated for the charitable purposes.
- f) Staff costs and overhead expenses are allocated to activities either directly when identifiable or on the basis of staff time spent on those activities.
- g) Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its estimated useful life at the rates of:

Office Equipment	33 $\frac{1}{3}$ % straight line
Photographic Equipment	50% straight line
- h) Management and administration costs of the charity relate to the central costs of management including the costs of meetings, audit and statutory compliance.
- i) The company has taken advantage of the exemption under Financial Reporting Standard 1 from preparing a cash flow statement on the grounds that it is a small company.

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THE PAVILION
INCOMING RESOURCES
for the year ended 31st March 1997

	UNRESTRICTED						Total 1997	Total 1996
	£	Community Photo Wards £	ESF Training Scheme £	Community Benefits & Rights Project £	Indignet Project £	£		
<u>Grants</u>								
Yorkshire and Humberside Arts	30000	-	-	-	-	30000	33420	
Indignet	-	-	-	-	2000	2000	-	
Leeds Leisure Services	13200	-	-	-	-	13200	18200	
Leeds City Council	-	-	-	1179	-	1179	1066	
Leeds TEC	-	-	-	-	-	-	700	
European Social Fund	-	-	12584	-	-	12584	5566	
Sundry Grants	-	960	-	-	-	960	-	
	43200	960	12584	1179	2000	59923	58952	
<u>Less</u>								
Grant Held Back re. Project 2000							(588)	
	43200	960	12584	1179	2000	59923	58364	
<u>Fees and Other Income</u>								
Facilities Hire	925	-	-	-	-	925	2295	
Course Fees	1320	-	-	-	-	1320	1321	
Sundry Sales etc	643	-	-	-	-	643	309	
	2888	-	-	-	-	2888	3925	
Bank Interest	222	-	-	-	-	222	178	

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THE PAVILION
NOTES TO THE ACCOUNTS
for the year ended 31st March 1997

3. TOTAL RESOURCES USED

	Community Benefits & Rights Programme	ESF Training Programme	Sundry Projects	Indiginet	Support Costs	Management & Admin	Publicity & Advertising	1997 TOTAL	1998 TOTAL
	£	£	£	£	£	£	£	£	£
Staff Costs	-	-	-	-	33486	-	-	33486	33209
Training & Conferences	-	-	-	-	350	-	-	350	571
Rent and Rates	-	-	-	-	5302	-	-	5302	5200
Heat and Light	-	-	-	-	704	-	-	704	2239
Repairs and Renewals	-	-	-	-	136	-	-	136	258
Telephone	-	-	-	-	1205	-	-	1205	1207
Stationery and Photocopying	-	-	-	-	993	-	-	993	1604
Insurance	-	-	-	-	1005	-	-	1005	670
Security	-	-	-	-	1532	-	-	1532	459
Travel	-	-	-	-	94	-	-	94	138
Audit and Accountancy	-	-	-	-	-	839	-	839	799
Bank Charges and Interest	-	-	-	-	636	-	-	636	695
Management Committee	-	-	-	-	-	226	-	226	178
Misc	-	-	599	-	507	-	-	1106	72
Dark Room Costs & Materials	-	-	-	-	1014	-	-	1014	1898
Tutors Fees	-	-	-	-	860	-	-	860	1181
Community Photography Awards	-	-	50	-	-	-	-	50	2593
City and Guilds	-	-	-	-	87	-	-	87	1495
Community Benefits & Rights	1210	-	-	-	-	-	-	1210	606
TEC Schools Project	-	-	-	-	-	-	-	-	100
ESF Costs	-	7640	-	-	-	-	-	7640	3141
Indiginet	-	-	-	797	-	-	-	797	-
WEA	-	-	-	-	120	-	-	120	-
Relocation Costs	-	-	-	-	-	-	-	-	250
Depreciation	-	-	-	-	829	-	-	829	1204
Publicity and Printing	-	-	-	-	-	-	27	27	845
Unrecoverable VAT	-	-	-	-	-	-	-	-	2991
Apportionment of Support Costs	-	4944	910	-	(5854)	-	-	-	-
	1210	12584	1559	797	43006	1065	27	60248	63603

4. STAFF COSTS AND NUMBERS

	1997	1996
Staff costs during the year were as follows:	£	£
Salaries and Wages	29519	31125
Social Security Costs	2230	2084
Agency Staff	1737	-
	<hr/>	<hr/>
	33486	33209
	=====	=====

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

Development Co-ordinator	1	1
Photographic Education Co-ordinator	1	1
Administrator and Fundraiser	1	1
	<hr/>	<hr/>
	3	3
	=	=

The number of employees earning over £40,000 per annum excluding pension contributions was nil.

5. NET INCOMING/(OUTGOING) RESOURCES

This is arrived at after charging the following:	1997	1996
	£	£
Depreciation	829	1204
Auditor's Remuneration	764	764
	===	=====

6. FIXED ASSETS

	Office Equipment	Photographic Equipment	Total
	£	£	£
Cost Brought Forward	3175	290	3465
Additions	654	-	654
	<hr/>	<hr/>	<hr/>
Cost 31st March 1997	3829	290	4119
	=====	=====	=====
Depreciation Brought Forward	2241	145	2386
Depreciation Charge for the Year	684	145	829
	<hr/>	<hr/>	<hr/>
Depreciation 31st March 1997	2925	290	3215
	=====	=====	=====
Net Book Value at 31st March 1997	904	-	904
	===	===	=====
Net Book Value at 31st March 1996	934	145	1079
	===	===	=====

As part of the Indignet Project the charity has been given the use of two computers with modems and access to the internet. No value has been included in the accounts for this.

7. <u>DEBTORS</u>	1997	1996
	£	£
Trade Debtors	1181	1926
Prepayments	96	290
Grant Receivable	3683	1114
	-----	-----
	4960	3330
	=====	=====

8. <u>CREDITORS, AMOUNTS FALLING DUE WITHIN ONE YEAR</u>	1997	1996
	£	£
Taxation and National Insurance	243	243
Sundry Creditors and Accruals	4829	3698
Bank Loan	546	546
	-----	-----
	5618	4487
	=====	=====

9. <u>CREDITORS, AMOUNTS FALLING DUE IN MORE THAN ONE YEAR</u>	£	£
Bank Loan	91	543
	==	===

10. <u>RESERVES</u>	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Balance Brought Forward	-	1866	1866
Net Incoming Resources	573	2212	2785
Transfers Between Funds	630	(630)	-
	-----	-----	-----
	1203	3448	4651
	=====	=====	=====

11. RESTRICTED FUNDS

The restricted funds of the charity comprise the following unexpended balances of donations and grants held on trust to be applied for specific purposes.

	Balance 31.3.96	Income	Expenditure	Transfers from Unrestricted Funds	Balance 31.3.97
	£	£	£	£	£
Community Photographic Awards	-	960	960	-	-
ESF Training Scheme	-	12584	12584	-	-
Euro 96 Photo Project	-	-	599	599	-
Community Benefits & Rights Project	-	1179	1210	31	-
Indiginet Project	-	2000	797	-	1203
	-----	-----	-----	-----	-----
	-	16723	16150	630	1203
	==	=====	=====	===	=====

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	1997			1996		
	Restricted Funds £	Unrestricted Funds £	TOTAL Funds £	Restricted Funds £	Unrestricted Funds £	TOTAL Funds £
Fund Balances at 31 March 1997 are represented by:						
Equipment	-	904	904	-	1079	1079
Current Assets	1943	7513	9456	-	5817	5817
Creditors: Amounts Falling Due Within One Year	(740)	(4878)	(5618)	-	(4487)	(4487)
Creditors: Amounts Falling Due In More Than One Year	-	(91)	(91)	-	(543)	(543)
	-----	-----	-----	-----	-----	-----
Total Net Assets	1203	3448	4651	-	1866	1866
	=====	=====	=====	==	=====	=====

13. MANAGEMENT COMMITTEE REMUNERATION AND EXPENSES

The management committee received no remuneration, their expenses for the year totalled £226 (1996 £178).