

REGISTERED COMPANY NUMBER: 03210779 (England and Wales)
REGISTERED CHARITY NUMBER: 1056831

**Development Initiatives For Voluntary
Arts**

**Report of the Trustees and
Financial Statements**

**Period from 1 April 2013
to 30 September 2014**



Jolliffe Cork LLP
Chartered Accountants
33 George Street
Wakefield
West Yorkshire
WF1 1LX

**Development Initiatives For Voluntary
Arts**

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for the Period 1 April 2013 to 30 September 2014**

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Development Initiatives For Voluntary Arts

Report of the Trustees for the Period 1 April 2013 to 30 September 2014

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 period 1 April 2013 to 30 September 2014. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03210779 (England and Wales)

Registered Charity number

1056831

Registered office

Lightwaves Leisure Centre
Lower York Street
Wakefield
West Yorkshire
WF1 3LJ

Trustees

Mr P Bedford
Mr A Simms
Mrs S Butler
Mr C M Hardwick

Independent examiner

Jolliffe Cork LLP
Chartered Accountants
33 George Street
Wakefield
West Yorkshire
WF1 1LX

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Development Initiatives For Voluntary Arts

Report of the Trustees for the Period 1 April 2013 to 30 September 2014

OBJECTIVES AND ACTIVITIES

Review of Activities

DIVA's core aim is to increase the quantity, quality and access to locally generated arts activity. We believe that involvement with the arts, whether as an artist or an audience member, is hugely beneficial to people's well-being and we strive to offer opportunities particularly to people who are otherwise unlikely to engage with creative activity. During the period a wide range of community and voluntary groups and individuals has benefitted from DIVA's activities and services.

Projects

During this period DIVA has delivered a variety of projects to introduce people to the benefits of the arts and to develop their skills. The following are examples of these projects:

Discover

This was a long term project, commissioned and funded by Wakefield Council Family Services to provide a range of workshops for people who have experienced mental health problems. Workshops took place in community venues across the Wakefield District. They were delivered by professional artists and employed a range of art forms. Participants were referred to the project by mental health services. Having run very successfully for seven years, funding for the project ended in September 2014 due to local authority spending cuts.

Next Step

As a development of the Discover project, we have been working with service users who wanted to set up and run their own groups after taking part in Discover workshops. With funding for Awards For All (Big Lottery) and Creative Minds (South West Yorkshire Mental Health Trust) we have developed three new groups: a crafts group, guitar group and a creative writing group. They are now in the process of becoming independent voluntary arts groups.

Arts Council Research Project

DIVA was awarded a grant by Arts Council England to carry out research into voluntary arts across West Yorkshire and to examine the viability and need for DIVA to extend its remit to the West Yorkshire sub-region rather than just the Wakefield District. The first phase of the project looked at the changing context in which voluntary arts are operating and the support provided, if any, by local authorities. Working with consultants Culture Partners we looked at the implications of the research findings for DIVA and this resulted in an Options Report which has formed the basis of discussions about the future of the organisation.

In addition to specific projects, DIVA has continued to support its members - voluntary arts groups and individuals - across the district. We provide advice and information as well as producing a regular newsletter to promote the activities of voluntary arts groups and maintaining the website that is updated with news of activities and exhibitions taking place, opportunities and commissions, the progress of DIVA projects as well as links to other creative organisations.

Membership and Board

DIVA currently has 27 group members and 10 individual members.

The Board of Trustees is elected from the individual and group membership with additional members being co-opted for their specific skills and experience.

The board elected at the AGM in March 2014 was:

Individual Members:

Carl Hardwick
Andy Simms

Co-opted Members:

Peter Bedford
Sheila Butler

**Development Initiatives For Voluntary
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**Report of the Trustees
for the Period 1 April 2013 to 30 September 2014**

FINANCIAL REVIEW

Reserves and future plans

Over the last 18 months DIVA has pursued a range of avenues to seek to ensure the longer term viability of the organisation. Reasonable endeavour has been applied to secure grant aid and delivery contracts, to develop new products and services, and to consolidate existing relationships and to develop new ones with potential partners and relevant organisations. However, as it currently stands, DIVA has no delivery contracts or viable income streams going forward. Following consultation with members, the decision has been made, albeit reluctantly, to wind down direct delivery operations, staffing and office premises from early autumn 2014.

Members have said that all efforts should be made to preserve a voluntary arts network in some format. It was suggested that this could be a simple mechanism for sharing information, such as an online newsletter and potential gatherings at least once a year. As part of the wind down process DIVA will work with partner organisations to put this in place.

Following a Special Meeting held on 4 August 2014, it was agreed by the members that any remaining assets would be transferred to a suitable local organisation with similar aims and objectives. The unrestricted reserves at the 30 September 2014 stood at £11,899.

Due to the above and as explained in note 1 of the financial statements, the Trustees do not believe the going concern basis to be appropriate for the preparation of the financial statements of the Charity and accordingly the financial statements of the Charity have not been prepared on a going concern basis.

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

ON BEHALF OF THE BOARD:



Mr A Simms - Trustee

Date: 18/11.....2014

Independent Examiner's Report to the Trustees of Development Initiatives For Voluntary Arts

I report on the accounts for the period 1 April 2013 to 30 September 2014 set out on pages five to twelve.

The financial statements have not been prepared on a going concern basis as explained in note 1 to the financial statements.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J S Crossley FCA
Jolliffe Cork LLP
Chartered Accountants
33 George Street
Wakefield
West Yorkshire
WF1 1LX

Date:2014

Development Initiatives For Voluntary Arts

**Statement of Financial Activities
for the Period 1 April 2013 to 30 September 2014**

		Unrestricted fund	Restricted funds	Period 1.4.13 to 30.9.14 Total funds £	Year ended 31.3.13 Total funds £
	Notes	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Activities for generating funds	2	780	-	780	503
Incoming resources from charitable activities 3					
Discover		-	22,796	22,796	15,197
Grants for the Arts		-	900	900	8,100
Next Step		-	12,460	12,460	-
Arts in the community		10,000	-	10,000	-
Other incoming resources		<u>204</u>	<u>-</u>	<u>204</u>	<u>432</u>
Total incoming resources		10,984	36,156	47,140	24,232
RESOURCES EXPENDED					
Charitable activities					
Discover		-	23,526	23,526	14,320
Change4life		-	-	-	2,820
A & MH		-	-	-	1,435
Zed		-	-	-	1,599
Anniversary Newsletter		-	-	-	969
Grants for the Arts		-	3,705	3,705	5,291
Next Step		-	12,198	12,198	-
Governance costs		2,415	-	2,415	7,881
Other resources expended		<u>18,310</u>	<u>-</u>	<u>18,310</u>	<u>19,432</u>
Total resources expended		20,725	39,429	60,154	53,747
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS					
		(9,741)	(3,273)	(13,014)	(29,515)
Gross transfers between funds	11	<u>265</u>	<u>(265)</u>	<u>-</u>	<u>-</u>
Net incoming/(outgoing) resources		(9,476)	(3,538)	(13,014)	(29,515)
RECONCILIATION OF FUNDS					
Total funds brought forward		21,375	3,538	24,913	54,428
TOTAL FUNDS CARRIED FORWARD		<u>11,899</u>	<u>-</u>	<u>11,899</u>	<u>24,913</u>

All of the Charity's activities were discontinued during the current period.

The notes form part of these financial statements

Development Initiatives For Voluntary Arts

**Balance Sheet
At 30 September 2014**

	Notes	2014 £	2013 £
CURRENT ASSETS			
Debtors	8	-	1,688
Cash at bank and in hand		<u>15,977</u>	<u>35,919</u>
		15,977	37,607
CREDITORS			
Amounts falling due within one year	9	(4,078)	(12,694)
NET CURRENT ASSETS		<u>11,899</u>	<u>24,913</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,899</u>	<u>24,913</u>
NET ASSETS		<u>11,899</u>	<u>24,913</u>
FUNDS	11		
Unrestricted funds		11,899	21,375
Restricted funds		<u>-</u>	<u>3,538</u>
TOTAL FUNDS		<u>11,899</u>	<u>24,913</u>

The notes form part of these financial statements

**Development Initiatives For Voluntary
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**Balance Sheet - continued
At 30 September 2014**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2014.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 30 September 2014 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on12/11/.....2014 and were signed on its behalf by:



Mr A Simms -Trustee



Mr P Bedford -Trustee

The notes form part of these financial statements

Development Initiatives For Voluntary Arts

**Notes to the Financial Statements
for the Period 1 April 2013 to 30 September 2014**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

For the reasons explained in the Report of the Trustees, the financial statements have not been prepared on a going concern basis. No adjustments were necessary to which the remaining assets and liabilities are included in these financial statements.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Tangible fixed assets

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

Computer equipment - 33% on cost

All fixed assets are initially recorded at cost.

Taxation

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

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.

2. ACTIVITIES FOR GENERATING FUNDS

	Period	
	1.4.13	Year ended
	to	31.3.13
	30.9.14	
	£	£
Under one roof	<u>780</u>	<u>503</u>

Development Initiatives For Voluntary Arts

**Notes to the Financial Statements - continued
for the Period 1 April 2013 to 30 September 2014**

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		Period 1.4.13 to 30.9.14 £	Year ended 31.3.13 £
Grants	Discover	22,796	15,197
Grants	Grants for the Arts	900	8,100
Grants	Next Step	12,460	-
Grants	Arts in the community	10,000	-
		<u>46,156</u>	<u>23,297</u>

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

	Period 1.4.13 to 30.9.14 £	Year ended 31.3.13 £
Wakefield MDC	22,796	15,197
NHS, Wakefield	10,000	-
Arts Council, England	900	8,100
Big Lottery Fund	7,530	-
South West Yorkshire Partnership Foundation Trust	4,930	-
	<u>46,156</u>	<u>23,297</u>

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	Period 1.4.13 to 30.9.14 £	Year ended 31.3.13 £
Surplus on disposal of fixed asset	<u>(75)</u>	<u>-</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 September 2014 nor for the year ended 31 March 2013.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 September 2014 nor for the year ended 31 March 2013.

Development Initiatives For Voluntary Arts

**Notes to the Financial Statements - continued
for the Period 1 April 2013 to 30 September 2014**

6. STAFF COSTS

	Period 1.4.13 to 30.9.14 £	Year ended 31.3.13 £
Wages and salaries	<u>17,649</u>	<u>13,603</u>

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

	Period 1.4.13 to 30.9.14 1	Year ended 31.3.13 1
Full time equivalent employees	<u>1</u>	<u>1</u>

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

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2013	11,789
Disposals	<u>(11,789)</u>
At 30 September 2014	<u>-</u>
DEPRECIATION	
At 1 April 2013	11,789
Eliminated on disposal	<u>(11,789)</u>
At 30 September 2014	<u>-</u>
NET BOOK VALUE	
At 30 September 2014	<u>-</u>
At 31 March 2013	<u>-</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014 £	2013 £
Other debtors	<u>-</u>	<u>1,688</u>

Development Initiatives For Voluntary Arts

**Notes to the Financial Statements - continued
for the Period 1 April 2013 to 30 September 2014**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014	2013
	£	£
Social security and other taxes	-	193
Other creditors	1,081	224
Accruals and deferred income	<u>2,997</u>	<u>12,277</u>
	<u>4,078</u>	<u>12,694</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	Total	2014 funds	Total	2013 funds
	£	£		£		£
Current assets	15,249	728		15,977		37,607
Current liabilities	<u>(3,350)</u>	<u>(728)</u>		<u>(4,078)</u>		<u>(12,694)</u>
	<u>11,899</u>	<u>-</u>		<u>11,899</u>		<u>24,913</u>

11. MOVEMENT IN FUNDS

	At 1.4.13	Net movement in funds	Transfers between funds	At 30.9.14
	£	£	£	£
Unrestricted funds				
General fund	21,375	(9,741)	265	11,899
Restricted funds				
Discover - Revenue funding - WMDC	729	(729)	-	-
Grants for the arts	2,809	(2,805)	(4)	-
Next Step	<u>-</u>	<u>261</u>	<u>(261)</u>	<u>-</u>
	3,538	(3,273)	(265)	-
TOTAL FUNDS	<u>24,913</u>	<u>(13,014)</u>	<u>-</u>	<u>11,899</u>

**Development Initiatives For Voluntary
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**Notes to the Financial Statements - continued
for the Period 1 April 2013 to 30 September 2014**

11. 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	10,984	(20,725)	(9,741)
Restricted funds			
Discover - Revenue funding - WMDC	22,796	(23,525)	(729)
Grants for the arts	900	(3,705)	(2,805)
Next Step	<u>12,460</u>	<u>(12,199)</u>	<u>261</u>
	36,156	(39,429)	(3,273)
TOTAL FUNDS	<u><u>47,140</u></u>	<u><u>(60,154)</u></u>	<u><u>(13,014)</u></u>