

Company number: 3330301

Charity Number: 1068364

Skipko Arts Team

Report and financial statements
For the year ended 31st March 2026

Skipkko Arts Team

Reference and administrative information for the year ended 31st March 2026

Company number 3330301

Charity number 1068364

Registered office and operational address 42 Barkston House
Croydon Street
Leeds
LS11 9RT

Known as 'Skipkko'

Management Committee Management Committee, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Emily Harvey	Chair
Jackie Hobson	Treasurer
Gabrielle Hamilton	Trustee
Val Hewison	Trustee

Key management personnel Arthur Stafford Director
Company Secretary (from December 2024)

Bankers Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall WV1 9DG

Independent examiner

Catherine Hall FCCA DChA
Slade & Cooper Limited
Beehive Mill
Jersey Street
Manchester M4 6JG

Skipppo Arts Team
Management Committee's annual report
for the year ended 31st March 2026

The Management Committee presents their report and independently examined financial statements for the year ended 31st March 2026. Included within the Management Committee's report is the directors' report as required by company law.

Reference and administrative information set out on this page forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Skipppo aims to transform lives and empower people through exciting and innovative creative arts projects. Our charitable purpose is:

To advance the education of the public in creative and visual arts and crafts, and the techniques and practice thereof, and in particular to provide facilities and opportunities whereby older people, young people, people with learning disabilities, people with disabilities, people with mental health needs and people who are disadvantaged by reason of poverty, ill health or social circumstances may be afforded opportunities for personal development, through the experience and practice of such creative arts and crafts.

We do this by:

- Developing creative arts projects with community groups,
- Bringing people together through large and small-scale workshop programmes,
- Running events,
- Hosting exhibitions and training.
- Blank Canvas; providing creative and community hubs in temporarily vacant commercial property.

Our arts workers act as group facilitators, using a wide range of arts techniques to increase people's confidence, skills and sense of self-worth. Skipppo's way of working gives ownership of the creative process and the direction of the project to the group participants, giving people influence over how they are seen by others and the ideas they share.

This method has proved to be empowering for people who may not have the same control over other aspects of their lives, enabling them to grow in confidence and gain a significant sense of achievement.

Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. Trustees report on key activity and the benefits the charity brings to those participating in its work. This regular review also helps Trustees ensure the charity's aims; objectives and activities remain relevant and focused on its stated purposes.

As a student placement recently reported following their time with us:

"Skipppo's general ethos – apparent from the moment you step in their office or creative space – is one of cooperation and accommodation."

Public benefit

The Trustees refer to the Charity Commission's guidance on public benefit when planning Skipppo's work, not least the most recent iteration of the CC3 publication.

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Skipkko projects are regularly reviewed and, evaluated upon completion with input from all involved, including project participants. This helps to ensure projects deliver planned outcomes and respond to the previously identified needs amongst our participants, the charity's beneficiaries.

This report covers the fifth year from the pandemic, the ripples of which continue to impact on our participants and are exacerbated by the financial vicissitudes being experienced by Leeds City Council. Despite strong financial headwinds (not least those being experienced by our participants and their network organisations), Skipkko remains open as a resilient organisation and continues to work directly with people online in their own homes, in their network venues and in our spaces here in Barkston House in Leeds.

In 2025/26, Skipkko delivered 451 sessions comprising 290 arts-in-home and 161 face-to-face. Across the entire programme of work, we engaged with more than 620 people, of whom some 70% were older people or those officially classed as experiencing "challenging lives and living with poverty".

But can we look behind the figures, speak to our participants and get a sense of what benefits have been experienced by them?

When asked whether anything has changed following the workshop, one participant responded (verbatim)

"Being part of a group activity. Enjoying a sense of belonging. Forgetting the outside world. Sense of acceptance. No judgement. Social connection beyond Skipkko"

And another:

"When you're here, the outside world doesn't exist, or any of your problems. Then you feel better, you take some of the lightness away with you"

Finally, one of our participants noted (verbatim) during a recent Sharing Event held in our community space (Venue 50),

"NHS need to take on board how much Skipkko helps people with mental health. Sharing with my family what we did 'Under the Canopy' how much joy and laughter it brings into my life".

Achievements and performance

Our charitable activity is focused on tackling disadvantage and marginalisation thus reflecting our primary aim; that of providing benefit to the public. Specific beneficiaries from our work vary from project to project, but much of our work is with communities from the most deprived areas of the country. During 2025/26 we continued working with parents and families, adult carers, young and older people, women from diverse communities and, communities with low rates of literacy and use of English as a second language.

Skipkko received a slightly lower level of public subsidy (£12,320) from Leeds City Council by way of unrestricted financial assistance and Skipkko remains a member of the city's arts client portfolio. We receive no public subsidy from Arts Council England or any government body.

Despite everything, Skipkko continues to generate 95% of income through bespoke project funding bids and unrestricted income generated through the temporary space, property programme, Blank Canvas. In the year closing 31 March 2026. Skipkko banked £ 314,347 with a staff establishment of 3 part time posts equating to 1.3 FTE.

Skipkko believes this to be a singular achievement considering the increasingly adverse operating environment and when one realises some long-established, better resourced, arts organisations continue to experience major difficulties including closing down.

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Undoubtedly, one of the reasons Skipkko can achieve and be resilient in a difficult environment was identified by a placement student:

"...artists are treated as just as integral and important a part of the organisation as anyone else. Strong creative vision is not only tolerated but encouraged by the staff in almost every aspect"

And, the Barings Report on Skipkko noted: *"artists contribute to directly shaping projects and self-manage much of project delivery thus enabling a very small core team oversee substantial activity."*

Restricted funding secured during the year was from National Lottery Community Fund (£126,315) and Wade's Charity (£3,000). Unrestricted funding came from Leeds City Council (£12,320) and Postcode Neighbourhood Trust (£25,000) This funding enabled Skipkko deliver the following projects:

- Under the Canopy – the continuation of an environmentally-focused series of projects focusing on mindfulness and nature. These continue to be specifically targeted to people struggling to come to terms with the post-pandemic situation and encouraged them to come outdoors and socialise.
- Library Research Team – the continuing development of a self-sustaining, creative community hub. This team arose from the Women Reflecting on Women project. The team provides much-needed capacity to undertake research for Skipkko projects and is proving to be extraordinarily popular and durable. We also arranged for the team to meet Director of Public Engagement from the Mass Observation Archive from Brighton.
- Tales of Hope – this project continues an earlier project and was part funded by Leeds Civic Trust through Leeds Community Foundation. To celebrate the building of a new centre for this neighbourhood network organisation located in the Halton Moor and Osmondthorpe wards of Leeds.
- Camaraderie (the Cams) – this is a robust creative hub inspired by Skipkko. This small community grew out of earlier photography projects and has grown to be a fledgling organisation. Skipkko continues to support the group with some funding and artists' time.
- Winter Flowers in the Sky – small 'at home' project open to people across the city.
- Monthly Art Club – extension of the regular club aimed at extending participants' engagement with Skipkko activities – this was augmented by 'Art Club On Tour' where we took the experience to the Touchstone team in Harehills, one of Leeds' most disadvantaged areas.
- Performance & Making Club – arose from the performances delivered as part of A Room in Leeds and in direct response to calls from participants
- Camera Connections – a roll out of the small, R&D project undertaken in the previous financial year and saw Skipkko working with AVSED, Age UK, Touchstone, Burmantofts and Crossgates
- In the Frame – this was a performance event along the lines of a Salon wherein participants and professionals alike came to the mic to tell poetry, perform or, share skills in life drawing

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for the year ended 31st March 2026

Again, looking behind the programme of work is an understanding of the dynamics in the various groups. For the Monthly Art Club for instance, the student placement noted:

"The group had this uncanny ability to hold such a strong sense of community and culture whilst also welcoming newcomers like me with open arms".

Financial review

The year ending 31st March 2026 was bright. As noted in an Annual Management Report, as of 31 March 2025, we closed the year with some £70,000 in charitable funds of which some £20,000 were unrestricted. The performance from this year will enable Skipoko to strike out the accounting deficit in the unrestricted funding identified in the last financial year and marks a significant event as Skipoko works toward future sustainability.

The year witnessed the conclusion of the three year funding grant from National Lottery Community Fund (NLCF). Whilst this was unwelcome, we were successful in securing a three-year grant from Postcode Neighbourhood Trust for £50,000 in unrestricted funding. In feedback from the Trust, it was noted by our grants officer that the Skipoko bid was *"incredibly strong"* which is extremely heartening when one considers future funding tasks.

As the Barings Report into Skipoko noted *"Skipoko's resilience rests partly on its acceptance of uncertainty but the organisation mitigates this by avoiding high fixed costs. With a very small core team, Skipoko can scale up or down without destabilising the whole organisation"*.

Reserves policy

Trustees review the need for reserves in line with guidance from the Charity Commission and National Council of Voluntary Organisations (NCVO). Company policy is to carry reserves ideally for three-to-five months trading or, in extremis, sufficient to discharge statutory redundancy payments (around £16,000).

Currently, Skipoko has three streams of unrestricted income, [a] contribution from Postcode Neighbourhood Trust (£50,000 over three years), [b] subsidy from Leeds City Council (£12,320 pa but reducing in future years) and [c], Blank Canvas (£72,000 this year but can be inconsistent). Skipoko believes it is on track to recover from the very difficult post-pandemic year of 2022/23 and create reserves in the region of £20,000 by 31 March 2026.

Future Planning

Skipoko continues to generate a significant amount of interest and plaudits: our profile continues to become stronger. In 2023/24 we started delivering the three-year, NLCF-funded, 'Home from Home' programme wherein we focus on Skipoko supporting participants taking leadership as we attempt to reach communities across the City. In 2025/26, Skipoko continued to work across many of the City's wards.

We will continue to apply the lessons learned over the last three years and put in place a programme of work combining face-to-face and 'at-home' activities in a hybrid format.

The success of securing £50,000 by way of unrestricted income from Postcode Neighbourhood Trust underpins the trustees' confidence that Skipoko's future still lies in its own hands. The existing 1.3fte staff team continues to convert 7 out of 10 funding applications some, as with the Postcode Neighbourhood Trust, are extremely competitive. As the Barings report notes: *"this blend of creative ambition and forensic detail lifts applications off the floor contributing to a high success rate"*

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Another strand of future planning will be to [a] determine how Skipppo can take advantage of increasing calls for collaboration from third sector partners and [b], prepare for future dips in unrestricted income by exploring grant-in-aid support for Skipppo's core costs. The success gained from the Postcode Neighbourhood Trust indicates this ambition is realisable.

Programme of work for 2026/27

Organisational Development: continue the process of board development and recruitment together with a review of policies and procedures. We invested in a complete replacement of existing 10-year old computer workstations, software and wireless infrastructure and, have put in place a cloud-based server system. The next step is to explore succession planning, particularly with reference to the Director and this is due to start in August 2026.

Strategic Engagement: continue to build stronger relationships with the health and wellbeing sector (Leeds Arts in Health and Wellbeing Network) as well as develop closer relationships with key Third Sector organisations (Age UK, Carers Leeds, Neighbourhood Networks etc) and with academia, most notably Universities of Leeds and Huddersfield.

Arts Programme:

- Tales of HOPE – completion of the pop-up consultation conducted in 2023/24
- Home from Home, culmination of the 3-year National Lottery Community Fund programme including a festival, symposium and publications celebrating the accomplishments of the last three years.
- Winter at Home – a light-in-the-dark project which is becoming something of a tradition
- Under the Canopy – furthering the benefits to participants arising from creative activities in outdoor spaces.
- Library Research Team – delivering a programme entitled 'Wish You Were Here' in collaboration with University of Leeds (Prof Peter Anderson, Head, School of History) wherein we work with people in Leeds and explore their memories of taking packaged holidays to Spain in the 1960's to 1980's. this will be delivered with funding secured from University of Leeds and is a 'first' for Skipppo.
- Monthly Art Club – continuing the successful (and over-subscribed) regular workshops for participants wishing to extend their engagement with Skipppo and funded by Wades Charity.
- Monthly photography club – this is in response to clamour from our participants to increase this form of work.
- Leeds 400 – a project taking its inspiration from Leeds celebrating it's 400th anniversary since receiving its Royal Charter
- Seasons of Culture – subject to funding, this will feature a collaboration with Seacroft Community Forest Garden and Chapel FM funded through grants being made available by the Regional mayor for West Yorkshire, Tracey Brabin.

A continuing series of small-scale, information-gathering, pop-ups projects.

Blank Canvas: this is our property programme which generates unrestricted income. Our policy is to focus on securing property in our core area of West Yorkshire and pursue properties in other areas only if there is

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a compelling artistic reason. Now, we have multiple properties in York, Shipley, Skipton, Harrogate and Northallerton.

Structure, governance and management

Two artists conceived Skipkko Arts Team in 1988. It is a company limited by guarantee (incorporated on 10th March 1997) and registered as a charitable company on 28th February 1998. The company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees on 31st March 2026 was 4. The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Trustees meet quarterly. The Director carries out day-to-day management of staff and resources and, from December 2024, acts as Company Secretary. Trustees are recruited openly and appointed as appropriate, with one-third of their number standing down, in rotation, at the Annual General Meeting.

Board meetings continue to be well attended, and a Standing Item process adopted whereby Trustees can maintain specific attention to:

- Progress of board working groups (see below)
- NLCF 2023 – review of progress of major (£375,000) grant
- Blank Canvas – generator of unrestricted income
- Awayday – planning for future Trustee workshops
- Safeguarding – any instances of concern experienced since the previous board meeting
- Company Secretary – update to Trustees of any major legislative changes since the previous board meeting.

During the year, the board established working groups to ensure it [a] discharges due care diligence and skill, [b] maintains an appropriate level of oversight whilst [c] working with staff to collectively explore future iterations of Skipkko. The sub-groups being:

- Recruitment: trustees and staff
- Policies and procedures: root and branch overhaul of existing policies considering changing statutory and legal obligations.
- Partners: expanding the organisations and agencies with whom we collaborate.
- Strategic issues: longer term issues Skipkko needs to be aware of.

Periodically, Skipkko also carries out a skills audit of all Trustees, to address potential skills gap and remedy them with training or further recruitment. It is the aim of Trustees to recruit two further members for the board during 2026/27, one of who should be appointed as a trustee at the June 2026 board meeting.

There were no related-party transactions during the year, and Skipkko's Memorandum and Articles of Association precludes Trustee remuneration and other benefits, except for reimbursement of out-of-pocket expenses.

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Remuneration policy for key management personnel

Senior staff are appointed on the NJC pay scale at a point appropriate to skills and experiences. This is periodically benchmarked against similar organisations. At a board meeting held in 2019, the decision was taken by Trustees to increase to 29 (from 25), the weekly hours for the director and arts project manager. Salaries remain unchanged from 2019.

Risk management

Every Skipko project is subject to a risk assessment and a report held in a registry. When considering larger projects, a report is formally presented to the board for sign off during the application stage. When funding is secured, risk management becomes the director's responsibility with Trustees being updated against a standing item on the board agenda for the duration of the project.

The director reports on five areas of operational risk; [a] capacity, [b] progress, [c] financial management, [d] project management and [e] statutory and legal obligations. Against each of these areas, we define the risk, scoped worst case scenarios, described mitigation actions and recommended course of action.

Funds held as custodian trustee on behalf of others.

None.

Statement of responsibilities of the Management Committee

The Management Committee (who are also directors of Skipko Arts Team for the purposes of company law) are responsible for preparing the Management Committee's annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Management Committee to prepare financial statements for each financial year, which give a true and fair view of the situation 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 these financial statements, the Management Committee is required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice 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 in operation.

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Skipko Arts Team

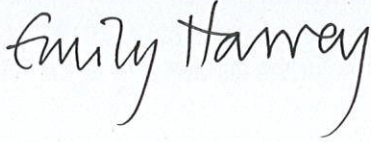
Management Committee's annual report

for the year ended 31st March 2026

The Management Committee's annual report has been approved by the Management Committee on 22/06/26 and signed on their behalf by

Emily Harvey

Chair

A handwritten signature in black ink, reading "Emily Harvey". The signature is written in a cursive style with a large, stylized 'E' and 'H'.

Independent examiner's report
to the Trustees of
Skipko Arts Team

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2026 which are set out on pages 11 to 25.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Catherine Hall

Catherine Hall FCCA DChA
Slade & Cooper Limited
Beehive Mill, Jersey Street
Manchester, M4 6JG

Date: 09/08/2026

Skippko Arts Team
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2026

	Note	Unrestricted funds £	Restricted funds £	Total funds 2026 £	Total funds 2025 £
Income from:					
Donations and legacies	3	74,580	-	74,580	46,098
Charitable activities:	4	120,761	129,315	250,076	227,957
Total income		195,341	129,315	324,656	274,055
Expenditure on:					
Charitable activities:	5	159,331	122,403	281,734	272,991
Total expenditure		159,331	122,403	281,734	272,991
Net income / (expenditure) for the year	6	36,010	6,912	42,922	1,064
Transfer between funds		7,744	(7,744)	-	-
Net movement in funds for the year		43,754	(832)	42,922	1,064
Reconciliation of funds					
Total funds brought forward		(24,401)	49,819	25,418	24,354
Total funds carried forward		19,353	48,987	68,340	25,418

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Skipko Arts Team
Company number 3330301
Balance sheet as at 31 March 2026

	Note	2026		2025	
		£	£	£	£
Current assets					
Debtors	11	2,542		9,668	
Cash at bank and in hand		73,263		31,773	
Total current assets		75,805		41,441	
Liabilities					
Creditors; amounts falling due in less than one year	12	(7,465)		(16,023)	
Net current assets		68,340		25,418	
Total assets less current liabilities		68,340		25,418	
Net assets		68,340		25,418	
The funds of the charity:					
Restricted income funds	13	48,987		49,819	
Unrestricted income funds	14	19,353		(24,401)	
Total charity funds		68,340		25,418	

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

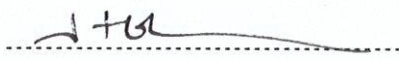
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 14 to 25 form part of these accounts.

Approved by the management committee on 22/06/2026 and signed on their



Jackie Hobson (Treasurer)

Skiippo Arts Team
Statement of Cash Flows
for the year ending 31 March 2026

	Note	2026 £	2025 £
Cash provided by / (used in) operating activities	17	41,490	8,928
Cash and cash equivalents at the beginning of the year		31,773	22,845
Cash and cash equivalents at the end of the year		73,263	31,773

Skipko Arts Team

Notes to the accounts for the year ended 31 March 2026

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Skipko Arts Team meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

Skipko Arts Team

Notes to the accounts for the year ended 31 March 2026 (continued)

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of projects undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Skippko Arts Team

Notes to the accounts for the year ended 31 March 2026 (continued)

i Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated

Office fixtures and equipment	25%
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j 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.

k 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.

l 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.

m 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within staff costs in note 6.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Skippko Arts Team

Notes to the accounts for the year ended 31 March 2026 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Donations	49,580	-	49,580	46,098
Postcode Neighbourhood Lottery	25,000	-	25,000	-
Total	74,580	-	74,580	46,098
<i>Total by fund 31 March 2025</i>	<i>46,098</i>	<i>-</i>	<i>46,098</i>	

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Grants				
Leeds City Council	12,320	-	12,320	14,800
Wade's Charity	-	3,000	3,000	3,000
National Lottery Community Fund	-	126,315	126,315	126,315
Leeds Community Foundation	-	-	-	5,000
	12,320	129,315	141,635	149,115
Fees & other income				
Fees	41,374	-	41,374	19,476
Other income	67,067	-	67,067	59,366
	108,441	-	108,441	78,842
Total	120,761	129,315	250,076	227,957
<i>Total by fund 31 March 2025</i>	<i>90,482</i>	<i>137,475</i>	<i>227,957</i>	

Skippko Arts Team

Notes to the accounts for the year ended 31 March 2026 (continued)

Income from charitable activities continued...

Previous reporting period

	Unrestricted £	Restricted £	Total 2025 £
Grants			
<i>Leeds City Council</i>	14,000	800	14,800
<i>Wade's Charity</i>	-	3,000	3,000
<i>National Lottery Community Fund</i>	-	126,315	126,315
<i>Leeds Community Foundation</i>	-	5,000	5,000
<i>Other Grant Income</i>	-	-	-
	14,000	135,115	149,115
Fees & other income			
<i>Fees</i>	17,116	2,360	19,476
<i>Other income</i>	59,366	-	59,366
	76,482	2,360	78,842
<i>Total by fund 31 March 2025</i>	90,482	137,475	227,957

Skippko Arts Team

Notes to the accounts for the year ended 31 March 2026 (continued)

5 Analysis of expenditure on charitable activities

	Total 2026 £	Total 2025 £
Staff costs	64,317	61,661
Staff travel & training	104	411
Premises	26,100	27,664
Office costs	10,838	12,283
Publications, subscriptions & resources	636	361
Equipment	4,652	2,761
Miscellaneous	129	110
Freelance fees & expenses	55,217	56,129
Materials	2,773	5,084
Other project costs	30,430	31,471
Legal & professional	9,660	16,239
Business rates for empty properties	73,921	54,830
Governance costs	2,957	3,987
	281,734	272,991
	2026 £	2025 £
Restricted expenditure	122,403	138,363
Unrestricted expenditure	159,331	134,628
	281,734	272,991

6 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2026 £	2025 £
Operating lease rentals:		
equipment	-	553
Independent examiner's fee:		
accountancy	1,400	1,330
independent examination	260	250
other services	180	-

Skippko Arts Team

Notes to the accounts for the year ended 31 March 2026 (continued)

7 Staff costs

Staff costs during the year were as follows:

	2026 £	2025 £
Wages and salaries	27,892	28,058
Freelance staff	35,775	32,954
Pension costs	650	649
	64,317	61,661

No employees has employee benefits in excess of £60,000 (2025: Nil).

The average number of staff employed during the period was 2 (2025: 2).

The average full time equivalent number of staff employed during the period was 1.3 (2025: 1.3).

The key management personnel of the charity comprise the trustees and the Director. The total employee benefits of the key management personnel of the charity were £35,775 (2025: £32,954).

8 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2025: Nil).

No members of the management committee received travel and subsistence expenses during the year (2025: £Nil).

Aggregate donations from related parties were £Nil (2025: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2025: nil).

Skippko Arts Team

Notes to the accounts for the year ended 31 March 2026 (continued)

9 Government grants

The government grants recognised in the accounts were as follows:

	2026 £	2025 £
Leeds City Council	12,320	14,800
	12,320	14,800

There were no unfulfilled conditions and contingencies attaching to the grants.

10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

11 Debtors

	2026 £	2025 £
Trade debtors	1,208	8,334
Prepayments	1,334	1,334
	2,542	9,668

12 Creditors: amounts falling due within one year

	2026 £	2025 £
Other creditors and accruals	7,465	15,373
Taxation and social security costs	-	650
	7,465	16,023

Skippko Arts Team

Notes to the accounts for the year ended 31 March 2026 (continued)

13 Analysis of movements in restricted funds

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2026 £
A4A Studio 42	3,489	-	-	(3,489)	-
In the Waiting Room	2,414	-	-	(2,414)	-
Home from Home	39,715	129,315	(120,183)	-	48,847
Tree of HOPE	837	-	-	(837)	-
Message in a Bottle	1,004	-	-	(1,004)	-
Our Health Matters	2,360	-	(2,220)	-	140
Total	49,819	129,315	(122,403)	(7,744)	48,987

Previous Reporting Period	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
A4A Studio 42	3,489	-	-		3,489
In the Waiting Room	2,414	-	-	-	2,414
Home from Home	42,963	135,115	(138,363)	-	39,715
Tree of HOPE	837	-	-	-	837
Message in a Bottle	1,004	-	-	-	1,004
Our Health Matters	-	2,360	-		2,360
Total	50,707	137,475	(138,363)	-	49,819

Name of	Description, nature and purposes of the fund
A4A Studio 42	A photography project for carers in Leeds.
In the Waiting Room	A collaboration with 8 community groups.
Home from Home	Overarching programme for the year.
Tree of HOPE	Project featuring a neighbourhood network organisation.
Message in a Bottle	Project with community group.
Our Health Matters	A project exploring health inequalities among sex workers in West Yorkshire.

Skippko Arts Team

Notes to the accounts for the year ended 31 March 2026 (continued)

14 Analysis of movement in unrestricted funds

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers £	As at 31 March 2026 £
General fund	(24,401)	195,341	(159,331)	7,744	19,353
	(24,401)	195,341	(159,331)	7,744	19,353

Name of **Description, nature and purposes of the fund**

General fund The free reserves after allowing for all designated funds

Previous reporting period

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	(26,353)	136,580	(134,628)	-	(24,401)
	(26,353)	136,580	(134,628)	-	(24,401)

Skippko Arts Team

Notes to the accounts for the year ended 31 March 2026 (continued)

15 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Net current assets/(liabilities)	19,353	-	48,987	68,340
Total	19,353	-	48,987	68,340
Previous reporting period				
	General fund £	Designated funds £	Restricted funds £	Total £
Net current assets/(liabilities)	(24,401)	-	49,819	25,418
Total	(24,401)	-	49,819	25,418

16 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as

	Equipment	
	2026 £	2025 £
Less than one year	-	414
One to five years	-	-
	-	414

17 Reconciliation of net movement in funds to net cash flow from operating activities

	2026 £	2025 £
Net income / (expenditure) for the year	42,922	1,064
Adjustments for:		
Decrease/(increase) in debtors	7,126	(4,670)
Increase/(decrease) in creditors	(8,558)	12,534
Net cash provided by / (used in) operating	41,490	8,928

Skippko Arts Team

Notes to the accounts for the year ended 31 March 2026 (continued)

18 Prior year Statement of Financial Activities (including Income and Expenditure account)

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:				
Donations and legacies	46,098	-	46,098	28,265
Charitable activities:	90,482	137,475	227,957	188,941
Total income	136,580	137,475	274,055	217,206
Expenditure on:				
Charitable activities:	134,628	138,363	272,991	197,838
Total expenditure	134,628	138,363	272,991	197,838
Net income / (expenditure) for the year	1,952	(888)	1,064	19,368
Transfer between funds	-	-	-	-
Net movement in funds for the year	1,952	(888)	1,064	19,368
Reconciliation of funds				
Total funds brought forward	(26,353)	50,707	24,354	4,986
Total funds carried forward	(24,401)	49,819	25,418	24,354

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.