

Charity number: XR 18860
Company number: NI 32347

Community Arts Forum
(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 March 2009

Community Arts Forum
(A company limited by guarantee)

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Community Arts Forum
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Legal and administrative information

Charity number XR 18860

Company registration number NI 32347

Business address 15 Church Street
Belfast
BT1 1PG

Registered office 15 Church Street
Belfast
BT1 1PG

Trustees	Grainne Kielty	Artist
	Kathy Trainor	Resigned January 2009
	Eileen Branagh	BEAT Initiative
	Katrina Newell	New Lodge Arts
Vicki Maguire	Resigned October 2008	
Karen McFarlane	Partisan Productions	
Conor Shields	New Belfast Community Arts Initiative	
Orla Keown	Northern Bank Ltd - Appointed January 2009	
Darren Ferguson	Beyond Skin - Appointed January 2009	
Adam Turkington	Waterfront Hall (Co-optee) - Appointed January 2009	
Fiona Murphy	Committee on the Administration of Justice (Co-optee) - Appointed January 2009	
Majella Flanagan	Resigned July 2008	
Gemma Reid	Resigned January 2009	

Secretary Heather Floyd Community Arts Forum

Accountants JL Grant & Co.
Unit 1, Building 10
Central Park
Mallusk Road
Newtownabbey
BT36 4FS

Bankers Ulster Bank
Carlisle Circus
Belfast
BT15 2BE

Community Arts Forum
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Report of the trustees (incorporating the director's report)
for the year ended 31 March 2009

The trustees present their annual report and the financial statements for the year ended 31 March 2009. The trustees who are also directors for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governing document

The Community Arts Forum (CAF) is a charitable company limited by guarantee, incorporated under the Companies (Northern Ireland) Order 1986. CAF is registered as a charity. The company was established under a Memorandum of Association and is governed under its Articles of Association.

Recruitment and appointment of management committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as the committee. Under the requirements of the Memorandum and Articles of Association members of the committee are elected to serve for a period of no more than three consecutive years in the same post. At the Annual General Meeting (AGM) new members are elected onto the committee in the place of those retiring.

Trustee induction and training

Members of the committee receive induction training from the chair and the director of CAF. This covers organisational background, aims, activities, members of staff and committee responsibilities.

Committee members receive training on an ongoing basis. Over the past three years, committee members have participated in governance training, risk management training and child protection training.

Risk management

Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. Members of staff and committee have attended risk management training. A review of the major risks to which the charity is exposed will be carried out during 2009-2010.

Organisational structure

- > The minimum number of committee members is three; the committee has a maximum number of 16.
- > Constituent groups may nominate one representative for election onto the CAF Board.
- > Elections will take place at the Annual General Meeting of the Forum
- > Up to four co-optees may be appointed onto the CAF Board.

The committee meets not less than four times per year. The committee is responsible for the strategic direction and policy of the charity. At present the committee has nine members from a variety of professional backgrounds relevant to the work of the charity. The secretary sits on the committee but has no voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of the service lies with the director, the information officer, the information assistant and the finance and administration manager. The director is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

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Report of the trustees (incorporating the director's report)
for the year ended 31 March 2009

Objectives and activities

The Community Arts Forum (CAF) is the umbrella and networking organisation for community arts in Northern Ireland. Since its establishment in 1993, CAF has been a key advocator for arts in a community context across Northern Ireland. The mission is:

CAF will be an organisation which builds communities through collective creativity

CAF aims to support the community arts sector through a programme of:

- > Training
- > Research
- > Publications
- > Information, advice and guidance
- > Advocacy and lobbying
- > Networking

CAF organises a range of training events, conferences and seminars aimed at increasing skills within the community arts sector.

CAF delivers a weekly e-bulletin containing key information about community arts across the region to 1,100 email addresses. The web site, which is a first port of call for people seeking information about community arts in the region, receives 2,000 hits per day. CAF carries out research into the impact of community arts.

The strategies as identified during a planning day in September 2008 were:

- > Secure 100% of funds required for the next three years
- > Engage with the following breakdown of clients on-line and directly

Year 1 Belfast 70%
Others 30%

Year 2 Belfast 50%
Others 50%

Year 3 Belfast 40%
Others 60%

- > Engage with 15 artists on a range of projects on an annual basis
- > Increase the lobbying activity by having three meetings with policymakers each year
- > Organise a conference attracting at least 30 delegates each year
- > Produce three publications each year
- > Secure the funding for the research project and complete it before March 2010
- > Seek funding for an Artist in Residence scheme

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Report of the trustees (incorporating the director's report)
for the year ended 31 March 2009

Achievements and performance

CAF was established to advance education in Northern Ireland and in particular to promote and develop the arts in the area of benefit

The activities employed to assist the charity to meet these objectives in this financial year included:

- > The delivery of 10 community arts seminars
- > The delivery of one community arts conference which trained artists in maximising use of the web
- > The delivery of a community arts showcase to give groups and individuals the opportunity to publicly exhibit their work
- > The publication of three community arts bulletins
- > The production of 51 weekly ebulletins to up to 1,100 email addresses per week
- > The production of 12 monthly funding ebulletins to an audience of up to 1,100
- > The maintenance of a community arts web site which received up to 2,000 hits per day
- > The support of new and emerging groups including the Minority Ethnic Arts Forum
- > The support of new and existing groups through provision of affordable office space and board room hire
- > Lobbying government to recognise the importance of community arts
- > Dealing with over 500 enquiries on community arts

Financial review

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a very positive financial outcome for the period with a net decrease in funds of just under £7,109. Its success in increasing generated income will provide much needed additional and unrestricted resources.

Principal Funding Sources

Aside from the income generated from office hire and room hire, the principal sources for the charity are currently by way of grant and contract income from the Arts Council of Northern Ireland and Belfast City Council. Over the coming year, CAF will seek funding from a broader group of agencies. The organisation currently has a large application pending with the Big Lottery Fund.

Reserves policy

CAF is developing a reserves policy and is building up its reserves on a year to year basis.

Plans for future periods

Over the next year, CAF will develop its research programme, researching the impact of community arts on participants and communities. CAF will deliver an artists' training programme with the aim of increasing artists' skills and helping them improve career prospects.

CAF will continue to:

- i) Deliver both a weekly and monthly ebulletin to 1,100 email addresses.
- ii) Maintain its web site which receives 2,000 hits per day.
- iii) Publish three community arts bulletins.
- iv) Deliver a conference with strategic partners and a comprehensive seminar programme.
- v) Lobby to ensure the impact of community arts is recognised at community, statutory and government levels.

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Report of the trustees (incorporating the director's report)
for the year ended 31 March 2009

Statement of trustees' responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and 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 charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Accountants

The trustees recommend that JL Grant & Co. remain in office until further notice.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part VIII of the Companies (Northern Ireland) Order 1986.

On behalf of the board

Heather Floyd
Secretary

18 September 2009

Community Arts Forum
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Accountants' report to the trustees on the unaudited financial statements of
Community Arts Forum.

We report on the financial statements of Community Arts Forum for the year ended 31 March 2009 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

Respective responsibilities of the trustees and auditors

As described in the statement of trustees' responsibilities the company's trustees (who also act as directors for the charitable activities of Community Arts Forum) are responsible for the preparation of the accounts, and the trustees consider that the company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

Basis of opinion

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the financial statements with the accounting records kept by the company, and making such limited enquiries of the officers of the company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

Opinion

In our opinion:

- (a) the accounts are in agreement with those accounting records kept by the company under Article 229 of the Companies (Northern Ireland) Order 1986.
- (b) having regard only to, and on the basis of, the information contained in those accounting records:
 - (i) the accounts have been drawn up in a manner consistent with the accounting requirements specified in Article 257C(6) of the Order; and
 - (ii) the company satisfied the conditions for exemption from audit of the accounts for the year specified in Article 257A(4) of the Order, and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemptions specified in Article 257B(1)(a) to (f) of the Order.

JL Grant & Co.
Chartered Certified Accountants
Registered Auditors

Unit 1, Building 10
Central Park
Mallusk Road
Newtownabbey
BT36 4FS

- 1 The maintenance and integrity of the Community Arts Forum website is the responsibility of the directors; the work carried out by the accountants does not involve consideration of these matters and, accordingly, the accountants accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.
- 2 Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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Statement of financial activities

For the year ended 31 March 2009

	Notes	Unrestricted funds £	Restricted funds £	2009 Total £	2008 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	20,946	151,523	172,469	207,441
Activities for generating funds	3	1,013	-	1,013	-
Other incoming resources	4	419	-	419	1,370
Total incoming resources		<u>22,378</u>	<u>151,523</u>	<u>173,901</u>	<u>208,811</u>
Resources expended					
Costs of generating funds:					
Cost of generating voluntary income	5	-	(5,801)	(5,801)	(6,549)
Charitable activities	6	(21,488)	(144,347)	(165,835)	(206,962)
Governance costs	7	(793)	(8,581)	(9,374)	(10,167)
Total resources expended		<u>(22,281)</u>	<u>(158,729)</u>	<u>(181,010)</u>	<u>(223,678)</u>
Net incoming/(outgoing) resources for the year		97	(7,206)	(7,109)	(14,867)
Total funds brought forward		<u>18,582</u>	<u>(6,421)</u>	<u>12,161</u>	<u>27,028</u>
Total funds carried forward		<u>18,679</u>	<u>(13,627)</u>	<u>5,052</u>	<u>12,161</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 16 form an integral part of these financial statements.

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Balance sheet
as at 31 March 2009

	Notes	2009		2008	
		£	£	£	£
Fixed assets					
Tangible assets	13		8,263		9,130
Current assets					
Debtors	14	5,759		17,121	
Cash at bank and in hand		7,372		647	
		13,131		17,768	
Creditors: amounts falling due within one year	15	(16,342)		(14,737)	
Net current (liabilities)/assets			(3,211)		3,031
Net assets			5,052		12,161
Funds					
Restricted income funds			(13,627)		(6,421)
Unrestricted income funds			18,679		18,582
Total funds			5,052		12,161

The trustees statements required by Article 257B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 10 to 16 form an integral part of these financial statements.

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Balance sheet (continued)

statements required by Article 257B(4)
for the year ended 31 March 2009

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Article 257A(1) of the Companies (Northern Ireland) Order 1986 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Article 257B(2) requesting that an audit be conducted for the year ended 31 March 2009 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Article 229, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Article 234 and which otherwise comply with the provisions of the Companies (Northern Ireland) Order relating to financial statements, so far as applicable to the company.

The financial statements were approved by the Board on 18 September 2009 and signed on its behalf by

Conor Shields
Treasurer

The notes on pages 10 to 16 form an integral part of these financial statements.

Community Arts Forum
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Notes to the financial statements
for the year ended 31 March 2009

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in March 2005 (SORP 2005) and the Companies (Northern Ireland) Order 1986.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

1.4. Resources expended

Resources expended are recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery - 20% straight line

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

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Notes to the financial statements
for the year ended 31 March 2009

2.	Voluntary income	Unrestricted funds £	Restricted funds £	2009 Total £	2008 Total £
	ACNI- Revenue	-	115,196	115,196	84,576
	Belfast City Council	-	20,000	20,000	19,500
	ACNI Lottery (Access)	-	1,389	1,389	29,374
	SEUPB	-	14,938	14,938	51,635
	Memberships	1,140	-	1,140	1,800
	Facility	16,101	-	16,101	11,999
	Room Hire	3,635	-	3,635	3,082
	Professional Fee Income	70	-	70	4,283
	Conference Fees	-	-	-	1,192
		<u>20,946</u>	<u>151,523</u>	<u>172,469</u>	<u>207,441</u>
3.	Activities for generating funds	Unrestricted funds £		2009 Total £	2008 Total £
	Photocopying	1,013		1,013	-
		<u>1,013</u>		<u>1,013</u>	<u>-</u>
4.	Other incoming resources	Unrestricted funds £		2009 Total £	2008 Total £
	Other income	323		323	1,258
	Bank Deposit Interest	96		96	112
		<u>419</u>		<u>419</u>	<u>1,370</u>
5.	Cost of generating voluntary income	Unrestricted funds £	Restricted funds £	2009 Total £	2008 Total £
	Wages & Salaries	-	4,871	4,871	5,390
	Employers NIC	-	459	459	552
	Pension Contributions	-	471	471	607
		<u>-</u>	<u>5,801</u>	<u>5,801</u>	<u>6,549</u>

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Notes to the financial statements
for the year ended 31 March 2009

6. Costs of charitable activities

	Unrestricted funds £	Restricted funds £	2009 Total £	2008 Total £
Wages & Salaries	5,000	82,016	87,016	96,215
Employers NIC	-	8,719	8,719	9,934
Pension Contributions	-	8,943	8,943	7,867
Training & Volunteer Expenses	-	124	124	533
Programme Costs	-	12,400	12,400	40,120
Recruitment	-	679	679	-
Publicity/Marketing including Information Costs	-	2,335	2,335	4,775
Travel	-	845	845	-
Hospitality	1,155	-	1,155	3,892
Events & Fees	257	590	847	-
Support costs (Note 8)	15,076	27,696	42,772	43,626
	<u>21,488</u>	<u>144,347</u>	<u>165,835</u>	<u>206,962</u>

7. Governance costs

	Unrestricted funds £	Restricted funds £	2009 Total £	2008 Total £
Accountancy	-	1,322	1,322	1,322
Wages & Salaries	-	4,871	4,871	5,390
Employers NIC	-	459	471	607
Pension	-	471	459	552
Support costs (Note 8)	793	1,458	2,251	2,296
	<u>793</u>	<u>8,581</u>	<u>9,374</u>	<u>10,167</u>

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Notes to the financial statements
for the year ended 31 March 2009

8.	Support Costs	Unrestricted funds £	Restricted funds £	2009 Total £	2008 Total £
	Rent & Rates	-	23,542	23,542	26,205
	Insurance	2,562	-	2,562	2,536
	Light and Heat	3,881	-	3,881	3,321
	Cleaning and maintenance	3,317	-	3,317	3,228
	Printing, postage and stationery	2,322	-	2,322	2,529
	Membership	-	245	245	-
	Telephone	3,052	-	3,052	3,277
	Equipment Hire	-	422	422	384
	Legal, professional and consultancy	-	1,567	1,567	604
	General expenses	355	-	355	838
	Depreciation and amortisation	-	3,378	3,378	2,876
	Bank charges	380	-	380	124
		<u>15,869</u>	<u>29,154</u>	<u>45,023</u>	<u>45,922</u>

9.	Net incoming resources for the year	2009 £	2008 £
	Net incoming resources is stated after charging:		
	Depreciation and other amounts written off tangible fixed assets	(3,378)	(2,876)
	Research and development		
	- expenditure in current year	<u>1,322</u>	<u>1,322</u>

10.	Employees	2009 £	2008 £
	Employment costs		
	Wages and salaries	<u>116,280</u>	<u>127,114</u>

No employee received emoluments of more than £60,000 (2008 : None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2009 Number	2008 Number
CAF	<u>4</u>	<u>5</u>

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Notes to the financial statements
for the year ended 31 March 2009

11. Pension costs
- 1 Community Arts Forum participates in the NICPS Pension Scheme.
 - 2 The NICPS Pension Scheme is a multi-employer defined benefit scheme. The Scheme is funded and is not contracted out of the state scheme.
 - 3 The NICPS Pension Scheme closed to future accrual on 31 March 2009. There is currently no intention to wind-up the NICPS Pension Scheme and it continues in paid up form.
 - 4 The Trustee commissions an actuarial valuation of the Scheme every 3 years. The main purpose of the valuation is to determine the financial position of the Scheme in order to determine the level of future contributions required so that the Scheme can meet its pension obligations as they fall due.
 - 5 The actuarial valuation assesses whether the Scheme's assets at the valuation date are likely to be sufficient to pay the pension benefits accrued by members as at the valuation date. Asset values are calculated by reference to market levels. Accrued pension benefits are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.
 - 6 During the accounting period Community Arts Forum paid contributions at the rate of 10.0%. Member contributions varied between 4.8% and 7.7%.
 - 7 It is not possible in the normal course of events to identify the share of underlying assets and liabilities belonging to individual participating employers. The scheme is a multi employer scheme, where the assets are co-mingled for investment purposes, and benefits are paid out of total scheme assets. Accordingly, due to the nature of the Plan, the accounting charge for the period under FRS17 represents the employer contribution payable.
 - 8 The last formal valuation of the Scheme was performed as at 30 September 2007 by a professionally qualified actuary using the "projected unit credit" method. The market value of the Scheme's assets at the valuation date was £11.5 million. The valuation revealed a shortfall of assets compared to liabilities of £2.3 million.
 - 9 The financial assumptions underlying the valuation as at 30 September 2007 were as follows:

	% pa
- Investment return pre retirement	7.0
- Investment return post retirement	5.3
- Rate of salary increases	4.4
- Rate of pension increases	2.9
- Rate of price inflation	2.9
 - 10 The valuation revealed a shortfall of assets compared with the value of liabilities of £2.3 million (equivalent to a past service funding level of 83%).
 - 11 Following consideration of the results of the actuarial valuation it was agreed that, with effect from 1 April 2009, employers would contribute a fixed annual payment to meet the deficit contributions and scheme management costs. Community Arts Forum annual contribution will be £4726

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Notes to the financial statements
for the year ended 31 March 2009

- 12 If the valuation assumptions are borne out in practice this pattern of contributions should be sufficient to eliminate the past service deficit, on an on-going funding basis, by the 31 July 2018.
- 13 Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Scheme. The debt is due in the event of the employer ceasing to participate in the Scheme or the Scheme winding up.
- 14 The debt for the Scheme as a whole is calculated by comparing the liabilities for the Scheme (calculated on a buyout basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Scheme. If the liabilities exceed assets there is a buy-out debt.
- 15 The leaving employer's share of the buy-out debt is the proportion of the Scheme's liability attributable to employment with the leaving employer compared to the total amount of the Scheme's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Scheme liabilities, Scheme investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. The amounts of debt can therefore be volatile over time.

12. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

13. Tangible fixed assets

	Plant and machinery £	Total £
Cost		
At 1 April 2008	14,378	14,378
Additions	2,511	2,511
At 31 March 2009	<u>16,889</u>	<u>16,889</u>
Depreciation		
At 1 April 2008	5,248	5,248
Charge for the year	3,378	3,378
At 31 March 2009	<u>8,626</u>	<u>8,626</u>
Net book values		
At 31 March 2009	<u>8,263</u>	<u>8,263</u>
At 31 March 2008	<u>9,130</u>	<u>9,130</u>

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Notes to the financial statements
for the year ended 31 March 2009

14.	Debtors		2009		2008
			£		£
	Other debtors		5,759		14,929
	Prepayments and accrued income		-		2,192
			<u>5,759</u>		<u>17,121</u>
15.	Creditors: amounts falling due within one year		2009		2008
			£		£
	Bank overdraft		9,233		8,586
	Other taxes and social security		(86)		309
	Other creditors		313		-
	Accruals and deferred income		6,882		5,842
			<u>16,342</u>		<u>14,737</u>
16.	Unrestricted funds	At		At	
		1 April	Incoming	Outgoing	31 March
		2008	resources	resources	2009
		£	£	£	£
	Unrestricted Funds	<u>18,582</u>	<u>22,378</u>	<u>(22,281)</u>	<u>18,679</u>
17.	Restricted funds	At		At	
		1 April	Incoming	Outgoing	31 March
		2008	resources	resources	2009
		£	£	£	£
	Restricted Funds	<u>(6,421)</u>	<u>151,523</u>	<u>(158,729)</u>	<u>(13,627)</u>
18.	Company limited by guarantee				

Community Arts Forum is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.