

HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST

England & Wales · Charity number 1011431

Details

Other names FRIENDS OF THE MERCER ART GALLERY

Status Registered

Legal form Other

Registered 1992-05-28

Register [View on the Charity Commission register](#)

Contact

Address Honeysuckle House
Crimple Lane
Follifoot
Harrogate
North Yorkshire
HG3 1DF

Phone 01423 550260

Email mercergallerytrust@gmail.com

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE FINE ARTS BY ASSISTING IN THE ACQUISITION AND EXHIBITION TO THE PUBLIC OF WORKS OF ART WHICH SHALL INCLUDE, BUT NOT BE LIMITED TO, PAINTINGS, SCULPTURE AND FURNITURE.

Activities: The charity raises money by fundraising and receiving donations, specifically for the purchase of art and meet expenses to stage exhibitions in the gallery. These activities allow the public, both local and visiting, together with schools over a wide area to appreciate a diverse range and variety of art.

Classification

- **How:** Makes Grants To Organisations
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£49,491	£13,276	-	-
2024-04-30	£16,787	£38,278	-	-
2023-04-30	£34,528	£31,755	-	-
2022-04-30	£16,777	£36,953	-	-
2021-04-30	£11,347	£2,681	-	-

Trustees

Name	Role	Appointed
David Thomas King	Chair	2019-11-06
Clare Sheradan Hunter		2021-11-09
Emily Jane Ogden		2020-11-04
Marion Jane Hancock		2022-11-08
Paul David Greening		2019-11-07
Paula Russell		2025-09-21
Perveen Aslam		2020-11-04
Sarah Elizabeth Jane McHale		2025-09-30

HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST

England & Wales - Charity number 1011431

Accounts

REGISTERED CHARITY NUMBER: 1011431

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025
FOR
HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST**

HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 APRIL 2025

OFFICERS

Chair and Secretary	Tom King
Deputy Chair	Perveen Aslam
Treasurer	Paul Greening

COMMITTEE

Sarah Best (until 25 March 2025)	Clare Hunter
Marion Hancock	Emily Ogden
Paula Russell (from 21 January 2025)	

CUSTODIAN TRUSTEES

Alan Ritchie	Judith Thomas MBE, DL
Ann Joslin	Richard Thomas

The objects of The Harrogate Arts and Mercer Gallery Development Trust are to advance the education of the public in the fine arts by assisting in the acquisition and exhibition of works of art in furtherance of which objects the Trust has the powers set out in its constitution.

CORRESPONDENCE ADDRESS

The Mercer Art Gallery
Swan Road
Harrogate
HG1 2SA

TELEPHONE NUMBER

01423 556188

REGISTERED CHARITY NUMBER

1011431

REGISTERED ADDRESS

Honeysuckle House
Crimple Lane
Follifoot
HARROGATE
North Yorkshire
HG3 1DF

INDEPENDENT EXAMINER

DSC Chartered Accountants
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30 APRIL 2025

Financial Statement

The Trustees present their annual report and financial statements for the year ended 30th April 2025 which have been prepared on the receipts and payments basis.

Structure, Governance and Management

The charity is an unincorporated charitable association, governed by the constitution adopted on 15th April 1992 which serves as its governing document. The Management Committee (called "The Council") consists of the Chair, Deputy Chair, the Secretary, and the Treasurer, together with up to nine other Members as elected at the Annual General Meeting or co-opted by the Council. The Curator of the Mercer Art Gallery is an ex-officio member of the Council.

Trustees' responsibilities

The Trustees are responsible for keeping accounting records, which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have complied with their duty to have due regard to the Charity Commission's guidance on public benefit. In particular, the trustees consider how planned activities will contribute to the aims and objectives of the charity and enable it to meet its charitable purposes for the public benefit.

Financial review

Details of our income and expenditure for the year, together with our year end position are shown in the attached accounts. Our total income for the year in respect of our general funds amounted to £49,491, including a legacy of £35,538. We made grants totalling £8,200. Details are shown in note 5 to the accounts.

Over the year to 30th April 2025, our net assets increased to £64,666 held in the form of funds in bank accounts and investments at CCLA Investment Management. These constitute our reserves. We hold reserves to enable us to make grants which can sometimes be substantial. Our policy is to aim to hold reserves no greater than around 3 years' income (before deducting expenditure but excluding income from fund raising activities).

HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 30 APRIL 2025

CHAIR'S REPORT

As I draft this report in early July 2025 members who attended the event will have happy memories of a highly successful summer party generously hosted at the Limes in Weeton. It is useful to remind ourselves, when reflecting on the past year, of the objects and powers of the charity set out in our constitution approved 33 years ago when the Friends was founded. The Friends exist to advance the education of the public in the fine arts by assisting in the acquisition and exhibition to the public of works of art which shall include, but not be limited to, paintings. The constitution sets out the ways in which that can be done; in short, we do it by the support we now provide to North Yorkshire Council to enhance and improve what they deliver at the very lovely Mercer Art Gallery in the Georgian Assembly rooms in Harrogate.

THE COMMITTEE

None of our objectives could be achieved without the enthusiastic, effective voluntary work done by the Committee. We were delighted to be rejoined during the year by Paula Russell and joined by Sarah Mate, both experienced in the work of the Friends and who have immediately proved their worth by playing a very active and productive role in our work. Indeed, everyone on the committee has played their part; I watch the constant stream of emails sharing ideas, planning, and delivering and events with a degree of awe. It seems invidious to mention individuals, but this year Marion Hancock has been at the heart of bringing several plans to fruition. Paul Greening has, as ever, kept our financial records immaculately.

VOLUNTEERING, SOCIAL ACTIVITY AND FUNDRAISING

It has been a busy year since our last AGM. Our programme of talks has been well supported and trips to Glasgow and Sheffield were successful, they both entertained informed and generated modest surpluses for our charitable activities. Our Christmas Party was a happy event providing an opportunity to connect with old friends and new in the lovely setting of the Gallery. We are very grateful to the Willow Beck Gallery who hosted a fascinating and well attended talk by Sam Cornish, curator at the John Hoyland estate when we viewed, and he put in context, over 40 works spanning most of Hoyland's long and productive life. Already events for the Autumn are in planning and we are planning a further short film season jointly with Harrogate Film Society. Voluntary cataloguing work at the Gallery continues.

LEGACIES

We were touched and delighted that one of our former Friends Mrs M A Bousfield, chose to nominate the Friends as one of the charities to benefit under her will. We have received a total of £35,537 from her estate. That money is, with our other reserves, on deposit while we plan the most effective use of this generous bequest.

ACHIEVING OBJECTIVES

Our relations with the team at the Gallery continue to be warm, positive, and productive. May Catt and/or Karen Southworth attend our meetings and share information and ideas and the team at the Gallery provide a warm welcome always. We provided a grant of £6,000 to meet the cost of conservatorship work needed in respect of the wonderful collection of works donated to the Gallery by the late David Morgan Rees. We met the £2,200 cost of the Gallery's membership of the Contemporary Art Society. We funded the commissioning of a new sound piece which is currently playing as part of the very popular Liz West installation H.A.P.P.Y currently on display at the Gallery and we have provided a grant to support the Gallery to make available inclusivity equipment to widen accessibility to exhibitions.

PLANNING FOR THE FUTURE

We are working on a programme of events that will continue to inform and entertain our membership and generate funds to support our charitable work. A possible trip to Egypt in early 2027 is in initial stages of planning. With the Gallery we are working on ideas for the future that will ensure that the generous support that we receive from Friends past and present is used in a way that enhances what the Gallery has to offer.

ADDENDUM

It is with great sadness that I must report the death of our Custodian Trustee, Richard Thomas on 8th August 2025 following a long illness. The history of our charity records that it was at a public meeting held on 15 April 1992 that Judith Thomas proposed the creation of the Friends of the Mercer Art Gallery; after that proposal was accepted Judith was elected Chair of the charity and her husband, Richard was elected as one of the founding members of the Council. Throughout the thirty years that followed Richard was a stalwart of the charity, providing wise advice and energy, and always supportive of Judith in her outstanding work as Chair. We remember Richard with affection and gratitude and offer Judith our deep sympathy.

Approved by the trustees and signed on its behalf by:



Tom King

Chair of the Trustees

Dated 24 September 2025

HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30TH APRIL 2025

To the Trustees and members of The Harrogate Arts and Mercer Gallery Development Trust

I report on the accounts of the Trust for the year ended 30th April 2025.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's report

Our 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 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 statement below.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 to enable a proper understanding of the accounts to be reached.



Graham French

DSC Accountants Ltd
Chartered Accountants
Tattersall House
East Parade
Harrogate
HG1 5LT

24 September 2025

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025	2025	2025	2025	2024
	Unrestricted funds	Designated funds	Total funds	Total funds
	£	£	£	£
RECEIPTS				
Donations and legacies:				
Subscriptions and Donations	5,119		5,119	4,781
Legacy received		35,538	35,538	2,000
Other income:				
Income from functions	6,687		6,687	7,853
Income tax recovered	1,081		1,081	987
Bank interest	1,066		1,066	1,166
TOTAL RECEIPTS	13,953	35,538	49,491	16,787
PAYMENTS				
Charitable activities				
Cost of functions	3,500		3,500	6,610
Promotion and publicity costs	450		450	490
Printing, postage and stationery	918		918	1,927
Bank charges	118		118	90
Insurance	90		90	56
Sub total	5,076		5,076	9,173
Grants and donations paid	8,200		8,200	29,104
TOTAL PAYMENTS	13,276		13,276	38,277
NET RECEIPTS (PAYMENTS)	677	35,538	36,215	(21,490)
Transfer between funds				
Cash and bank balances at the beginning of the reporting period	22,451	6,000	28,451	49,941
Cash and bank balances at the end of the reporting period	23,128	41,538	64,666	28,451

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 2025	2025	2025	2025	2024
	Unrestricted funds	Designated funds	Total funds	Total funds
	£	£	£	£
Total funds brought forward	22,451	6,000	28,451	49,941
Net Surplus (Deficit)	677	35,538	36,215	(21,490)
Total funds carried forward	23,128	41,538	64,666	28,451
Cash funds	23,128	41,538	64,666	28,451
Other monetary assets	0	0	0	0
Assets retained for the Charity's own use	0	0	0	0
Liabilities	0	0	0	0
Total funds	23,128	41,538	64,666	28,451

The financial statements were approved by the trustees and were signed on its behalf by:



Tom King

Chair of the Trustees

Dated 24 September 2025

HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1. ACCOUNTING POLICIES

The accounts are prepared on the receipts and payments basis.

2. REMUNERATION

No remuneration was paid to any officer or member of the committee.

3. SUBSCRIPTIONS AND DONATIONS

Subscriptions and donations are credited in the year in which they are received.

4. FUND ACCOUNTING

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

Designated funds represent major bequests.

£2,000 was received in 2018 as a legacy from the estate of the late Mr G W Taylor

£2,000 was received in 2023 as a legacy from the estate of the late Mrs Prakke-Sclater

£2,000 was received in 2023 as a legacy from the estate of the late Mrs Furniss

£35,538 was received in 2024 as a legacy from the estate of the late Mrs Bousfield

5. GRANTS

The following grants were made by the Trust during the year:

£2,200 towards the Gallery's membership of the Contemporary Arts Society

£6,000 towards the conservation of works donated to the Gallery by David Morgan-Rees

HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST

England & Wales - Charity number 1011431

Accounts

REGISTERED CHARITY NUMBER: 1011431

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023
FOR
HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST**

HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 30 APRIL 2023

OFFICERS

Chair	Tom King
Deputy Chair	Julie Goldsmith
Secretary	Gideon Fireman
Treasurer	Paul Greening

COMMITTEE

Perveen Aslam	Ann Beeby
Clare Hunter	Dr Iain Morle (until 9/2/23)
Emily Ogden	Mary-Jane Ogden (until 8/11/22)
Lottie Ireland (appointed 08/11/22)	Marion Hancock (appointed 08/11/22)

CUSTODIAN TRUSTEES

Alan Ritchie	Judith Thomas MBE, DL
Ann Joslin	Richard Thomas

The objects of The Harrogate Arts and Mercer Gallery Development Trust are to advance the education of the public in the fine arts by assisting in the acquisition and exhibition of works of art in furtherance of which objects the Trust has the powers set out in its constitution.

CORRESPONDENCE ADDRESS

The Mercer Art Gallery
Swan Road
Harrogate
HG1 2SA

TELEPHONE NUMBER

01423 556188

REGISTERED CHARITY NUMBER

1011431

REGISTERED ADDRESS

Apartment 1
35 Ripon Road
Harrogate
North Yorkshire
HG2 2JL

INDEPENDENT EXAMINER

DSC Chartered Accountants
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 APRIL 2023

Financial Statement

The Trustees present their annual report and financial statements for the year ended 30th April 2023 which have been prepared on the receipts and payments basis.

Structure, Governance and Management

The charity is an unincorporated charitable association, governed by the constitution adopted on 15th April 1992 which serves as its governing document. The Management Committee (called “The Council”) consists of the Chair, Deputy Chair, the Secretary, and the Treasurer, together with up to nine other Members as elected at the Annual General Meeting or co-opted by the Council. The Curator of the Mercer Art Gallery is an ex-officio member of the Council.

Trustees’ responsibilities

The Trustees are responsible for keeping accounting records, which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have complied with their duty to have due regard to the Charity Commission's guidance on public benefit. In particular, the trustees consider how planned activities will contribute to the aims and objectives of the charity and enable it to meet its charitable purposes for the public benefit.

Financial review

Details of our income and expenditure for the year, together with our year end position are shown in the attached accounts. Our net income for the year in respect of our general funds amounted to £8,493, including a legacy of £2,000. We made grants totalling £5,740. Details are shown in note 5 to the accounts.

Over the year to 30th April 2023, our net assets increased to £49,941, held in the form of funds in bank accounts and investments at CCLA Investment Management. These constitute our reserves. We hold reserves in order to enable us to make grants which can sometimes be substantial. Our policy is to hold reserves no greater than around 3 years’ income (before deducting expenditure but excluding income from fund raising activities) so there remains significant scope for us to make grants.

HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 30 APRIL 2023

CHAIR'S REPORT

As we look back to the year that ended on 30 April 2023 it is good to report on a busy and successful year. We are a small charity but the work that we do is valuable and is something of which our members, who support the Charity not only by their membership but by their donations and attendance at our outings and events, can justly be proud. We are grateful to each one of you. At the outset of this report, I must pay tribute to my predecessor Julie Goldsmith who stepped aside from the Chair in November 2022 having seen the charity safely through the wholly exceptional and challenging pandemic years. I am very glad that Julie remains on the Committee as Deputy Chair, and she also continues to do invaluable and much appreciated work in the planning and delivery of our successful outings programme.

COMMITTEE CHANGES

It was with great regret that we learned of the death of our committee member Dr Iain Morle in February 2023. Iain's quiet wisdom and his enthusiasm for the work of the charity meant that his contribution to our efforts has been considerable and he is missed. At our AGM in November 2022 Mary-Jane Ogden stepped down from her role as a committee member. Mary-Jane has been a very long serving and hard-working member of the committee who has been a major contributor to the work of the charity over many years. We will miss her good humoured and sensible advice.

The election of Marion Hancock and Lottie Ireland to the Committee at the AGM has added to our collective strength. I am very grateful to all members of the committee for their respective contributions.

SOCIAL ACTIVITY AND FUNDRAISING

It has been very rewarding to see the return to a busy programme of social activity. Our social activity serves two purposes; we share opportunities to be educated (and entertained) in the company of fellow members and we raise funds to support our core objectives. The much-delayed Spires n' Squires trip in June 2022 was well supported and successful. Two thousand years of history were revealed to a group of Friends in August when they attended Kynren, an epic tale of England, told in a 90-minute live outdoor show. A big screen tour of the world-famous collection of art at the Museum Mauritshuis in the Hague presented at a local cinema talk on September 8th was well attended by Friends. Our Summer Party attracted 89 Friends and proved an ideal opportunity to say a sincere thank you to our founder Judith Thomas for her unstinting 33-year contribution to the charity and to the Mercer Art Gallery and our Christmas Party was a very happy event.

Art activity got back on track in May 2022 when master printmaker and etcher Nigel Oxley gave the first Friends talk in the gallery since the impact of COVID. His talk provided an interesting insight into the role of printing and etching in producing works of art and the challenges that a printmaker meets to collaborate effectively with an artist. We were delighted to invite students from Harrogate College studying printing to listen to a master printmaker. We had two talks in the Spring of 2023, "Ruskin" by Brian Souter in February which was planned to link with the trip to Ruskin's home, Brantwood in Cumbria on April 25th; and a fascinating and well received "Portraits & Conversations" with the artist Stuart Morle in March which, in the event, was dedicated to the memory of his half-brother Iain. We must also acknowledge the great generosity of Friends and former Friends who have chosen to remember the charity in their wills. In February 2023 we received a legacy from the estate of the late Mrs D R Prakke-Sclater which will be used carefully and thoughtfully in a way that we hope would have given satisfaction to the generous donor.

We are very grateful to the small group of hardworking committee members and Friends who plan and coordinate these activities, which inform and give pleasure to Friends while raising funds to support our work.

HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 30 APRIL 2023

GRANT GIVING AND VOLUNTEERING

Supporting the Mercer Art gallery to acquire and display works of art is a fundamental part of what we are about. We have met the cost of the Gallery's membership of the Contemporary Arts Society and have committed to doing so into the future. We provided financial support to the Gallery to acquire a work by Dorothy Cross that was identified as forming a valuable addition to the collection in the Gallery. We also provided some financial support in towards the cost of the Open Exhibition mounted by the Gallery in the autumn of 2022. The total advanced by way of grants was £5,740.

We continue to liaise closely with the Gallery to identify opportunities to provide financial support towards its invaluable contribution to the cultural life of our town and beyond and are exploring with the Galley how we might support the Gallery's student outreach programme or some other aspect of the Gallery's educational work.

In last year's report my predecessor noted the work being done by a team of volunteers to support the Gallery with the Collections Audit – an essential but hugely time-consuming task that the Gallery must undertake and complete to retain accreditation. The collections audit team work regularly on specific days, Tuesday Wednesday, and Thursday. The database lists 11524 items of Social History which have been fully accessioned; 3136 items of Archaeology; 2662 items of Fine Art; in addition to this there are many items which have yet to be added to the main data base.

PLANNING FOR THE FUTURE

As they should, your committee is giving careful thought to the future. The 30 years that have gone before have been very successful; readers of "A History 30 Years Friends of the Mercer Art Gallery" can read of the hundreds of thousands of pounds raised to support exhibitions, fund improvements to the Gallery and acquisitions for its collection and of the interesting times that have been enjoyed by Friends while doing so. As the ownership of the Gallery moves to North Yorkshire County Council with the implementation of local government changes, we must develop new relationships. We must also be mindful of our membership demographic and continue to be relevant and attractive to our existing and prospective membership. We look forward to working with our members to ensure that the Friends continues to deliver its objectives.

Approved by the trustees and signed on its behalf by:

Tom King

Chair of the Trustees

Dated 16 January 2024

HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30TH APRIL 2023

To the Trustees and members of The Harrogate Arts and Mercer Gallery Development Trust

I report on the accounts of the Trust for the year ended 30th April 2023.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's report

Our 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 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 statement below.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 to enable a proper understanding of the accounts to be reached.

Graham French

DSC Accountants Ltd
Chartered Accountants
Tattersall House
East Parade
Harrogate
HG1 5LT

4 January 2024

HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST**RECEIPTS AND PAYMENTS ACCOUNTS****FOR THE YEAR ENDED 30 APRIL 2023**

	Unrestricted funds £	Designated funds £	2023 Total Funds £	2022 Total funds £
RECEIPTS				
Donations and legacies:				
Subscriptions and donations (Note 3)	6,034	-	6,034	6,060
Legacy received (Note 4)	-	2,000	2,000	-
Other income:				
Income from functions	25,024	-	25,024	17,344
Income tax recovered	1,013	-	1,013	1,344
Bank interest	457	-	457	16
TOTAL RECEIPTS	32,528	2,000	34,528	24,764
PAYMENTS				
Charitable activities				
Cost of functions	21,599	-	21,599	8,797
Promotion and publicity costs	3,022	-	3,022	2,937
Printing, postage, and stationery	1,306	-	1,306	484
Bank charges	107	-	107	43
Sub total	26,035	-	26,035	12,260
Grants and donations paid (Note 5)	5,740	-	5,740	25,630
TOTAL PAYMENTS	31,775	-	31,775	37,890
NET RECEIPTS/(PAYMENTS)	753	2,000	2,753	(13,127)
Transfer between funds	-	-	-	-
Cash and bank balances at 1 May 2022	45,188	2,000	47,188	60,315
Cash and bank balances at 30 April 2023	45,941	4,000	49,941	47,188

HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 30 APRIL 2023

	Unrestricted funds	Designated funds	2023 Total funds	2022 Total funds
	£	£	£	£
Total funds brought forward	45,188	2,000	47,188	60,315
Net Surplus / (Deficit)	<u>753</u>	<u>2,000</u>	<u>2,753</u>	<u>(13,127)</u>
Total funds carried forward (Note 4)	<u>45,941</u>	<u>4,000</u>	<u>49,941</u>	<u>47,188</u>
Cash funds	45,941	4,000	49,941	47,188
Other monetary assets	-	-	-	-
Assets retained for the charity's own use	-	-	-	-
Liabilities	-	-	-	-
TOTAL FUNDS	<u>45,941</u>	<u>4,000</u>	<u>49,941</u>	<u>47,188</u>

The financial statements were approved by the trustees and were signed on its behalf by:

Tom King

Chair of the Trustees

Dated 16 January 2024

HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

1. ACCOUNTING POLICIES

The accounts are prepared on the receipts and payments basis.

2. REMUNERATION

No remuneration was paid to any officer or member of the committee.

3. SUBSCRIPTIONS AND DONATIONS

Subscriptions and donations are credited in the year in which they are received.

4. FUND ACCOUNTING

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

A sum of £2,000 was received in 2018 as a legacy from the estate of the late Mr G W Taylor and a sum of £2,000 was received in 2023 as a legacy from the estate of the late Mrs Prakke-Sclater.

5. GRANTS

The following grants were made by the Trust during the year:

£3,740 towards the Gallery's membership of the Contemporary Arts Society (up to April 2023)

£1,000 towards the cost of the Open Exhibition

£1,000 towards the purchase of a painting by Dorothy Cross
