

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2023
for
THE GARAGE ART GROUP

Cooper Parry Advisory Limited
CUBO Birmingham
Office 401, 4th Floor
Birmingham
West Midlands
B3 3AX

THE GARAGE ART GROUP

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for the year ended 31 July 2023

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THE GARAGE ART GROUP

Report of the Trustees for the year ended 31 July 2023

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Objectives and activities

Objectives and aims

The Garage Art Group has a primary objective for the relief of people with disabilities through the provision of art activities. This work is carried out in the interest of social welfare with the object of improving their quality of life.

The Trustees have complied with their duty in section 4 of 2006 Charities Act to ensure the charity is for the public benefit.

Significant activities

To provide art related activities in a safe environment for adults with learning and/or mental disabilities. We encourage self-reliance and motivation which improves self-confidence. All classes are staffed by professional art tutors and volunteers.

Regular art classes take place throughout the year encouraging members to develop their artistic skills alongside social and organisational skills.

The charity organises exhibitions each year. These exhibitions serve to both promote the charitable objectives and further improve the confidence and skills of the members.

The Garage Art Group encourages all students to become members of the charity thereby creating a sense of commitment both to the charity and their own wellbeing.

The Garage Art Group benefits the public by raising awareness about mental health disability, thereby breaking down social barriers and stigma. Members are involved in activities that promote wellbeing, give them confidence and a purpose.

The charity is also a very important local social network for people who might otherwise become isolated from wider society. This is reinforced by the number of long-term members of the charity. We encourage members to become involved in all aspects of the charity including the organisation of exhibitions and other events.

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Report of the Trustees for the year ended 31 July 2023

Achievement and performance

Charitable activities

Art classes are the main activity of the charity.

The classes were run and supported by 9 staff and 20 volunteers during the year.

Garage Art Group had more than 80 members attending classes covering fine art, painting, drawing, printmaking, sculpture, sewing/textiles and craft.

The Group have continued to work within the local community this year, alongside the everyday art sessions;

The Children's Group made and decorated a Christmas tree which was included in the Church of All Saints tree display, Evesham Abbey Trust asked us to run a competition, with the winning design being printed for their 2022 Christmas card, the Group also made their own Christmas and greetings cards together with a printed Garage Art Group 2023 calendar, featuring members artwork. Kate, from the British Institute of Learning Disabilities, invited members of the Group's learning disability sessions to make artwork for a book illustration project - with two members artwork being chosen to be included in her book chapter.

Malvern group made decorations for Malvern Cube Projects, Malvern Youth's Christmas tree for Worcester Cathedral, a Malvern group member made poppies to add to the 'Unknown Tommy' statue outside Malvern Police Station, Evesham members were invited to make artwork of The Red Lion pub, which is on permanent display there.

The Evesham tapestry was unveiled at All Saints Church, which included our sewing group's contribution of embroideries based on the Evesham Mop Fair.

Monday afternoon's group's, 'Village of Happiness,' exhibited in the Riverside Shopping Centre. Rotating exhibitions have continued at Evesham's Waterside Day Hospital and Older Adults Community Mental Health Care Team unit, Social and fundraising events took place, with a Christmas party, meals, and a skittles evening.

Garage Art Group had information stands at Evesham College Living Well event, Evesham Medieval Market, the Battle of Evesham and attended Evesham Charity Network events.

The Group also hosted work experience students from local schools and visits from Wychavon District and Town Councillors.

Garage Art Group were awarded a number of grants during the year (a list is included in the paperwork.)

Structure, governance and management

Governing document

The charity is controlled by its governing document, a constitution adopted on 1 September 1998.

Recruitment and appointment of new trustees

Trustees are appointed by the Board of Trustees.

Risk management

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

Reference and administrative details

Registered Charity number

1071979

Principal address

4 Crown Court Yard
Bridge Street
EVESHAM
WR11 4RY

Trustees

G White
Mrs J Bunting
Mrs A Tomkotowicz
A Booth
Mrs S Earley (appointed 27.9.22)

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Report of the Trustees
for the year ended 31 July 2023

Reference and administrative details

Independent Examiner

James Howard FCCA ACA
Cooper Parry Advisory Limited
CUBO Birmingham
Office 401, 4th Floor
Birmingham
West Midlands
B3 3AX

Approved by order of the board of trustees on 16th December 23 and signed on its behalf by:



.....
G White - Trustee

Independent Examiner's Report to the Trustees of
The Garage Art Group

Independent examiner's report to the trustees of The Garage Art Group

I report to the charity trustees on my examination of the accounts of The Garage Art Group (the Trust) for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 in order to enable a proper understanding of the accounts to be reached.



James Howard FCCA ACA

Cooper Parry Advisory Limited
CUBO Birmingham
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Date: 16th December 23

THE GARAGE ART GROUP

Statement of Financial Activities
for the year ended 31 July 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
Income and endowments from					
Donations and legacies		21,183	-	21,183	55,909
Charitable activities					
General		26,350	-	26,350	1,500
Other trading activities	2	942	-	942	524
Investment income	3	-	-	-	8
Total		<u>48,475</u>	<u>-</u>	<u>48,475</u>	<u>57,941</u>
Expenditure on					
Raising funds	4	54,827	-	54,827	50,387
Charitable activities					
General		8,400	-	8,400	7,607
Total		<u>63,227</u>	<u>-</u>	<u>63,227</u>	<u>57,994</u>
NET INCOME/(EXPENDITURE)		(14,752)	-	(14,752)	(53)
Reconciliation of funds					
Total funds brought forward		43,066	-	43,066	43,119
Total funds carried forward		<u><u>28,314</u></u>	<u><u>-</u></u>	<u><u>28,314</u></u>	<u><u>43,066</u></u>

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Balance Sheet 31 July 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
Current assets					
Cash at bank		30,855	-	30,855	43,066
Creditors					
Amounts falling due within one year	7	(2,541)	-	(2,541)	-
Net current assets		<u>28,314</u>	<u>-</u>	<u>28,314</u>	<u>43,066</u>
Total assets less current liabilities		<u>28,314</u>	<u>-</u>	<u>28,314</u>	<u>43,066</u>
NET ASSETS		<u>28,314</u>	<u>-</u>	<u>28,314</u>	<u>43,066</u>
Funds	8				
Unrestricted funds				28,314	43,066
Total funds				<u>28,314</u>	<u>43,066</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16th December 23 and were signed on its behalf by:



G White - Trustee



A Tomkotowicz - Trustee

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Other trading activities

	2023	2022
	£	£
Fundraising	942	524

3. Investment income

	2023	2022
	£	£
Deposit account interest	-	8

Notes to the Financial Statements - continued
for the year ended 31 July 2023

4. Raising funds

Raising donations and legacies

	2023 £	2022 £
Support costs	<u>3,105</u>	<u>8,648</u>

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

6. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	55,909	-	55,909
Charitable activities			
General	-	1,500	1,500
Other trading activities	524	-	524
Investment Income	8	-	8
Total	<u>56,441</u>	<u>1,500</u>	<u>57,941</u>
Expenditure on			
Raising funds	47,200	3,187	50,387
Charitable activities			
General	7,607	-	7,607
Total	<u>54,807</u>	<u>3,187</u>	<u>57,994</u>
NET INCOME/(EXPENDITURE)	1,634	(1,687)	(53)
Reconciliation of funds			
Total funds brought forward	41,432	1,687	43,119
Total funds carried forward	<u>43,066</u>	<u>-</u>	<u>43,066</u>

THE GARAGE ART GROUP

Notes to the Financial Statements - continued
for the year ended 31 July 2023

7. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,941	-
Other creditors	600	-
	<u>2,541</u>	<u>-</u>

8. Movement in funds

	At 1/8/22 £	Net movement in funds £	At 31/7/23 £
Unrestricted funds			
General fund	43,066	(14,752)	28,314
	<u>43,066</u>	<u>(14,752)</u>	<u>28,314</u>
TOTAL FUNDS			
	<u>43,066</u>	<u>(14,752)</u>	<u>28,314</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,475	(63,227)	(14,752)
	<u>48,475</u>	<u>(63,227)</u>	<u>(14,752)</u>
TOTAL FUNDS			
	<u>48,475</u>	<u>(63,227)</u>	<u>(14,752)</u>

Comparatives for movement in funds

	At 1/8/21 £	Net movement in funds £	At 31/7/22 £
Unrestricted funds			
General fund	41,432	1,634	43,066
Restricted funds			
Restricted	1,687	(1,687)	-
	<u>43,119</u>	<u>(53)</u>	<u>43,066</u>
TOTAL FUNDS			
	<u>43,119</u>	<u>(53)</u>	<u>43,066</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,441	(54,807)	1,634
Restricted funds			
Restricted	1,500	(3,187)	(1,687)
	<u>57,941</u>	<u>(57,994)</u>	<u>(53)</u>
TOTAL FUNDS			
	<u>57,941</u>	<u>(57,994)</u>	<u>(53)</u>

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Notes to the Financial Statements - continued
for the year ended 31 July 2023

8. Movement in funds - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/21 £	Net movement in funds £	At 31/7/23 £
Unrestricted funds			
General fund	41,432	(13,118)	28,314
Restricted funds			
Restricted	1,687	(1,687)	-
TOTAL FUNDS	<u>43,119</u>	<u>(14,805)</u>	<u>28,314</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,916	(118,034)	(13,118)
Restricted funds			
Restricted	1,500	(3,187)	(1,687)
TOTAL FUNDS	<u>106,416</u>	<u>(121,221)</u>	<u>(14,805)</u>

9. Related party disclosures

There were no related party transactions for the year ended 31 July 2023.

THE GARAGE ART GROUP

Detailed Statement of Financial Activities for the year ended 31 July 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	21,183	55,909
Other trading activities		
Fundraising	942	524
Investment income		
Deposit account interest	-	8
Charitable activities		
Grants	26,350	1,500
Total incoming resources	48,475	57,941
Expenditure		
Other trading activities		
Artist Fees	2,739	41,739
Materials	844	-
Art tutor fees	35,659	-
Admin fees	6,540	-
Consultancy fees	5,940	-
	51,722	41,739
Charitable activities		
Rent and rates	3,391	4,082
Insurance	251	166
Light and heat	938	786
Telephone	331	248
Postage and stationery	884	106
Sundries	1,814	2,164
	7,609	7,552
Support costs		
Management		
Advertising	96	-
Finance		
Bank charges	225	-
Information technology		
Repairs and renewals	173	55
Human resources		
Software licences	297	-
Governance costs		
Accountancy and legal fees	3,105	8,648
Total resources expended	63,227	57,994
Net expenditure	(14,752)	(53)

