

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 July 2024

for

THE GARAGE ART GROUP

Cooper Parry Advisory Limited
CUBO Birmingham
4th Floor
Two Chamberlain Square
Birmingham
West Midlands
B3 3AX

THE GARAGE ART GROUP

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for the year ended 31 July 2024

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THE GARAGE ART GROUP

Report of the Trustees for the year ended 31 July 2024

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024. 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.

THE GARAGE ART GROUP

Report of the Trustees for the year ended 31 July 2024

Achievement and performance

Charitable activities

Art classes are the main activity of the charity.

The classes were run and supported by 8 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.

Social and fundraising events took place, with a Christmas party, meals, and skittles evenings. The group took part in a sponsored walk organised by Councillor Marion Griffiths, in aid of our charity. We also continued selling greetings cards and produced a fundraising calendar, featuring members artwork.

The Group welcomed visits from The High Sheriff of Worcestershire, Wychavon District Councillors and Evesham Town Councillors and we were chosen to be one of the Mayor of Evesham's charities.

Garage Art Group had information stands at Evesham Volunteer Fair's 40th anniversary event, Wallace House Open Day, Evesham Medieval Market, The Battle of Evesham and at the Evesham Baptist Church Community Centre's Mid-Summer Community Day.

The Group spoke at the Mayor's End of Term Civic Service and presented at a Wychavon District Council's event organised by their Homes for Ukraine Liaison Office. A presentation was also made to Matcon Ltd. at their local business premises.

The Group has an ongoing rotating exhibition of member's artwork at Waterside Day Hospital and Evesham Hospital's CMHT Enhanced Care Team. Artwork was created by our additional learning needs groups for SpeakEasy N.O.W. to choose from to be made into postcards advertising their organisation. During the year there was an exhibition of the group's artwork at Crafter's Companion's store in Evesham and a Christmas tree was exhibited at All Saints Church for Evesham's Christmas tree display. The group also worked on a project painting a large mural for Evesham Town Council with directions towards Evesham Market which is displayed in the town.

Garage Art Group were awarded a number of grants during the year.

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

THE GARAGE ART GROUP

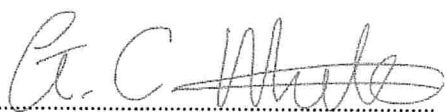
Report of the Trustees
for the year ended 31 July 2024

Reference and administrative details

Independent Examiner

James Howard FCCA ACA
Cooper Parry Advisory Limited
CUBO Birmingham
4th Floor
Two Chamberlain Square
Birmingham
West Midlands
B3 3AX

Approved by order of the board of trustees on ..21/1/2025..... and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'G. C. White', written over a dotted line.

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 2024.

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
4th Floor
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Date: 21/01/2025

THE GARAGE ART GROUP

Statement of Financial Activities
for the year ended 31 July 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
Income and endowments from					
Donations and legacies		22,795	-	22,795	21,183
Charitable activities					
General		41,429	15,179	56,608	26,350
Other trading activities	2	2,063	-	2,063	942
Investment income	3	490	-	490	-
Total		<u>66,777</u>	<u>15,179</u>	<u>81,956</u>	<u>48,475</u>
Expenditure on					
Raising funds	4	56,354	1,224	57,578	54,827
Charitable activities					
General		11,738	-	11,738	8,400
Other		596	-	596	-
Total		<u>68,688</u>	<u>1,224</u>	<u>69,912</u>	<u>63,227</u>
NET INCOME/(EXPENDITURE)		(1,911)	13,955	12,044	(14,752)
Reconciliation of funds					
Total funds brought forward		28,314	-	28,314	43,066
Total funds carried forward		<u>26,403</u>	<u>13,955</u>	<u>40,358</u>	<u>28,314</u>

The notes form part of these financial statements

THE GARAGE ART GROUP

Balance Sheet
31 July 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
Fixed assets					
Tangible assets	7	1,788	-	1,788	-
Current assets					
Cash at bank and in hand		26,916	13,955	40,871	30,855
Creditors					
Amounts falling due within one year	8	(2,301)	-	(2,301)	(2,541)
Net current assets		<u>24,615</u>	<u>13,955</u>	<u>38,570</u>	<u>28,314</u>
Total assets less current liabilities		<u>26,403</u>	<u>13,955</u>	<u>40,358</u>	<u>28,314</u>
NET ASSETS		<u>26,403</u>	<u>13,955</u>	<u>40,358</u>	<u>28,314</u>
Funds	9				
Unrestricted funds				26,403	28,314
Restricted funds				13,955	-
Total funds				<u>40,358</u>	<u>28,314</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..21/11/2025..... and were signed on its behalf by:



G White - Trustee



A Tomkotowicz - Trustee

The notes form part of these financial statements

THE GARAGE ART GROUP

Notes to the Financial Statements for the year ended 31 July 2024

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.

Tangible fixed assets

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

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

	2024	2023
	£	£
Fundraising	2,063	942
	<u> </u>	<u> </u>

3. Investment income

	2024	2023
	£	£
Deposit account interest	490	-
	<u> </u>	<u> </u>

THE GARAGE ART GROUP

Notes to the Financial Statements - continued
for the year ended 31 July 2024

4. **Raising funds**

Raising donations and legacies

	2024	2023
	£	£
Support costs	<u>3,503</u>	<u>3,105</u>

5. **Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

6. **Comparatives for the statement of financial activities**

	Unrestricted funds £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	21,183	-	21,183
Charitable activities			
General	26,350	-	26,350
Other trading activities	942	-	942
Total	<u>48,475</u>	<u>-</u>	<u>48,475</u>
Expenditure on			
Raising funds	54,827	-	54,827
Charitable activities			
General	8,400	-	8,400
Total	<u>63,227</u>	<u>-</u>	<u>63,227</u>
NET INCOME/(EXPENDITURE)	(14,752)	-	(14,752)
Reconciliation of funds			
Total funds brought forward	43,066	-	43,066
Total funds carried forward	<u>28,314</u>	<u>-</u>	<u>28,314</u>

THE GARAGE ART GROUP

Notes to the Financial Statements - continued
for the year ended 31 July 2024

7. Tangible fixed assets

	Fixtures and fittings £
Cost	
Additions	<u>2,384</u>
Depreciation	
Charge for year	<u>596</u>
Net book value	
At 31 July 2024	<u><u>1,788</u></u>
At 31 July 2023	<u><u>-</u></u>

8. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,701	1,941
Other creditors	600	600
	<u>2,301</u>	<u>2,541</u>

9. Movement in funds

	At 1/8/23 £	Net movement in funds £	At 31/7/24 £
Unrestricted funds			
General fund	28,314	(1,911)	26,403
Restricted funds			
Restricted	-	13,955	13,955
TOTAL FUNDS	<u><u>28,314</u></u>	<u><u>12,044</u></u>	<u><u>40,358</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,777	(68,688)	(1,911)
Restricted funds			
Restricted	15,179	(1,224)	13,955
TOTAL FUNDS	<u><u>81,956</u></u>	<u><u>(69,912)</u></u>	<u><u>12,044</u></u>

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Notes to the Financial Statements - continued
for the year ended 31 July 2024

9. Movement in funds - continued

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>43,066</u>	<u>(14,752)</u>	<u>28,314</u>

Comparative 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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>48,475</u>	<u>(63,227)</u>	<u>(14,752)</u>

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

	At 1/8/22 £	Net movement in funds £	At 31/7/24 £
Unrestricted funds			
General fund	43,066	(16,663)	26,403
Restricted funds			
Restricted	-	13,955	13,955
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>43,066</u>	<u>(2,708)</u>	<u>40,358</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	115,252	(131,915)	(16,663)
Restricted funds			
Restricted	15,179	(1,224)	13,955
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>130,431</u>	<u>(133,139)</u>	<u>(2,708)</u>

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Notes to the Financial Statements - continued
for the year ended 31 July 2024

10. Related party disclosures

There were no related party transactions for the year ended 31 July 2024.

THE GARAGE ART GROUP

Detailed Statement of Financial Activities
for the year ended 31 July 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	22,795	21,183
Other trading activities		
Fundraising	2,063	942
Investment income		
Deposit account interest	490	-
Charitable activities		
Grants	56,608	26,350
Total incoming resources	<u>81,956</u>	<u>48,475</u>
Expenditure		
Other trading activities		
Artist Fees	-	2,739
Materials	914	844
Art tutor fees	38,516	35,659
Admin fees	8,705	6,540
Consultancy fees	5,940	5,940
	<u>54,075</u>	<u>51,722</u>
Charitable activities		
Rent and rates	3,611	3,391
Insurance	419	251
Light and heat	1,991	938
Telephone	446	331
Postage and stationery	671	884
Advertising	2,301	-
Sundries	1,226	1,814
	<u>10,665</u>	<u>7,609</u>
Other		
Fixtures and fittings	596	-
Support costs		
Management		
Advertising	-	96
Finance		
Bank charges	228	225
Information technology		
Repairs and renewals	371	173
Human resources		
Software licences	474	297

This page does not form part of the statutory financial statements

THE GARAGE ART GROUP

Detailed Statement of Financial Activities
for the year ended 31 July 2024

	2024 £	2023 £
Human resources		
Governance costs		
Accountancy and legal fees	<u>3,503</u>	<u>3,105</u>
Total resources expended	<u>69,912</u>	<u>63,227</u>
Net income/(expenditure)	<u>12,044</u>	<u>(14,752)</u>

This page does not form part of the statutory financial statements