

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2025
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 2025

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THE GARAGE ART GROUP

Report of the Trustees for the year ended 31 July 2025

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. 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 2025

Achievements and performance

Charitable activities

Art classes are the main activity of the charity.

The classes were run and supported by 9 part-time staff and 20 volunteers during the year. Garage Art Group had more than 80 members attending classes covering painting, drawing, printmaking, pottery and sculpture, sewing/textiles and craft.

The Group have continued to work within the local community this year, alongside the everyday art sessions. We had outgrown our studio of 25 years at Crown Court Yard, and after some years looking for a larger and more suitable space, this year moved into new premises at Wallace House Community Centre. The larger space enabled us to expand our facilities, with additional equipment for our members to use, including a pottery kiln and throwing wheels.

The Group are welcoming the opportunities to link further with the local community through being located within Wallace House.

We held a New Studio Open Event, tying in with Wallace House's Winter Gift and Craft Day, featuring member's art and craftwork, workshops, information and stalls. We were pleased to welcome the Mayor of Evesham and other local Councillors amongst many others to visit, and the event and the move to our new premises was featured in the local press. Other social and fundraising events also took place, with a visit from our local Tesco Community Champion, craft workshops, a Christmas party and skittles evening. We also continued selling handmade greetings cards and produced a fundraising calendar, featuring member's artwork.

Garage Art Group had information stands at Yates Court Health & Wellbeing event, Freedom Day Centre's Disability Awareness Day, Evesham Medieval Market, Wallace House and Friends Extravaganza and Evesham Living Well Event.

The Group presented at the Evesham Rotary Club Speaker Meeting and continues to be a member of the Evesham Charity Network.

Garage Art Group has an ongoing rotating exhibition of member's artwork at Waterside Day Hospital and Evesham Hospital's CMHT Enhanced Care Team. We also submitted photos of our member's artwork for Herefordshire and Worcestershire Health and Care NHS Trust's new 'Art for Health' campaign. The group's large mural produced for Evesham Abbey Trust, found a permanent home in Abbey Park.

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

THE GARAGE ART GROUP

Report of the Trustees
for the year ended 31 July 2025

Principal address

Wallace House Community Centre
Oat Street
EVESHAM
WR11 4PJ

Trustees

G White
Mrs J Bunting
Mrs A Tomkotowicz
A Booth (resigned 26/1/2025)
Mrs S Earley

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 .2/3/2026..... 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 2025.

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: .2/3/2026.....

THE GARAGE ART GROUP

Statement of Financial Activities
for the year ended 31 July 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
Income and endowments from					
Donations and legacies		26,208	-	26,208	22,795
Charitable activities					
General		43,985	-	43,985	56,608
Other trading activities	2	2,326	-	2,326	2,063
Investment income	3	386	-	386	490
Total		<u>72,905</u>	<u>-</u>	<u>72,905</u>	<u>81,956</u>
Expenditure on					
Raising funds	4	48,115	-	48,115	57,578
Charitable activities					
General		24,055	-	24,055	11,738
Other		2,602	-	2,602	596
Total		<u>74,772</u>	<u>-</u>	<u>74,772</u>	<u>69,912</u>
NET INCOME/(EXPENDITURE)		(1,867)	-	(1,867)	12,044
Reconciliation of funds					
Total funds brought forward		26,403	-	26,403	28,314
Total funds carried forward		<u>24,536</u>	<u>-</u>	<u>24,536</u>	<u>40,358</u>

The notes form part of these financial statements


THE GARAGE ART GROUP

Balance Sheet
31 July 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
Fixed assets					
Tangible assets	7	6,018	-	6,018	1,788
Current assets					
Cash at bank and in hand		19,497	-	19,497	40,871
Creditors					
Amounts falling due within one year	8	(979)	-	(979)	(2,301)
Net current assets		<u>18,518</u>	<u>-</u>	<u>18,518</u>	<u>38,570</u>
Total assets less current liabilities		<u>24,536</u>	<u>-</u>	<u>24,536</u>	<u>40,358</u>
NET ASSETS		<u>24,536</u>	<u>-</u>	<u>24,536</u>	<u>40,358</u>
Funds	9				
Unrestricted funds				24,536	26,403
Restricted funds				-	13,955
Total funds				<u>24,536</u>	<u>40,358</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .2/3/2026..... 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 2025

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

	2025	2024
	£	£
Fundraising	<u>2,326</u>	<u>2,063</u>

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Notes to the Financial Statements - continued
for the year ended 31 July 2025

3. Investment income

	2025	2024
	£	£
Deposit account interest	386	490
	<u> </u>	<u> </u>

4. Raising funds

Raising donations and legacies

	2025	2024
	£	£
Support costs	-	3,503
	<u> </u>	<u> </u>

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

6. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	22,795	-	22,795
Charitable activities			
General	41,429	15,179	56,608
Other trading activities	2,063	-	2,063
Investment income	490	-	490
	<u> </u>	<u> </u>	<u> </u>
Total	66,777	15,179	81,956
	<u> </u>	<u> </u>	<u> </u>
Expenditure on			
Raising funds	56,354	1,224	57,578
Charitable activities			
General	11,738	-	11,738
Other	596	-	596
	<u> </u>	<u> </u>	<u> </u>
Total	68,688	1,224	69,912
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(1,911)	13,955	12,044
	<u> </u>	<u> </u>	<u> </u>
Reconciliation of funds			
Total funds brought forward	28,314	-	28,314

THE GARAGE ART GROUP

Notes to the Financial Statements - continued
for the year ended 31 July 2025

6. Comparatives for the statement of financial activities - continued

	Unrestricted funds £	Restricted fund £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward	<u>26,403</u>	<u>13,955</u>	<u>40,358</u>

7. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 August 2024	2,384
Additions	6,236
	<u> </u>
At 31 July 2025	8,620
	<u> </u>
Depreciation	
At 1 August 2024	596
Charge for year	2,006
	<u> </u>
At 31 July 2025	2,602
	<u> </u>
Net book value	
At 31 July 2025	6,018
	<u> </u>
At 31 July 2024	<u>1,788</u>

8. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	259	1,701
Other creditors	720	600
	<u> </u>	<u> </u>
	979	2,301
	<u> </u>	<u> </u>

9. Movement in funds

	At 1/8/24 £	Net movement in funds £	At 31/7/25 £
Unrestricted funds			
General fund	26,403	(1,867)	24,536
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	26,403	(1,867)	24,536
	<u> </u>	<u> </u>	<u> </u>

THE GARAGE ART GROUP

Notes to the Financial Statements - continued
for the year ended 31 July 2025

9. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,905	(74,772)	(1,867)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	72,905	(74,772)	(1,867)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	28,314	12,044	40,358
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	81,956	(69,912)	12,044
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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Notes to the Financial Statements - continued
for the year ended 31 July 2025

10. Related party disclosures

There were no related party transactions for the year ended 31 July 2025.

THE GARAGE ART GROUP

Detailed Statement of Financial Activities
for the year ended 31 July 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	26,208	22,795
Other trading activities		
Fundraising	2,326	2,063
Investment income		
Deposit account interest	386	490
Charitable activities		
Grants	43,985	56,608
Total incoming resources	72,905	81,956
Expenditure		
Other trading activities		
Materials	1,985	914
Art tutor fees	32,891	38,516
Admin fees	7,260	8,705
Consultancy fees	5,979	5,940
	48,115	54,075
Charitable activities		
Rent and rates	10,577	3,611
Insurance	716	419
Light and heat	76	1,991
Telephone	590	446
Postage and stationery	1,550	671
Advertising	1,139	2,301
Sundries	2,933	1,226
	17,581	10,665
Other		
Fixtures and fittings	2,602	596
Support costs		
Finance		
Bank charges	130	228
Information technology		
Repairs and renewals	2,544	371

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 2025

	2025 £	2024 £
Information technology		
Human resources		
Software licences	717	474
Governance costs		
Accountancy and legal fees	<u>3,083</u>	<u>3,503</u>
Total resources expended	<u>74,772</u>	<u>69,912</u>
Net (expenditure)/income	<u><u>(1,867)</u></u>	<u><u>12,044</u></u>

This page does not form part of the statutory financial statements