EVOLUTION ARTS

England & Wales · Charity number 1133828

Details

Status	Registered
Legal form	Charitable company
Company number	07029960
Registered	2010-01-27
Register	View on the Charity Commission register

Contact

Address	Evolution Arts 17 Tichborne Street Brighton BN1 1UR
Phone	01273204204
Email	info@evolutionarts.org.uk
Website	www.evolutionarts.org.uk

Activities

Objects: 3.1 TO ADVANCE EDUCATION IN THE ARTS;3.2 TO ADVANCE EDUCATION IN RELATION TO MATTERS OF HEALTH; AND3.3 TO PROTECT AND PRESERVE PUBLIC HEALTH THROUGH THE DISPENSATION OF ALTERNATIVEFORMS OF HEALTH TREATMENT TO INCLUDE BUT NOT LIMITED TO ACUPUNCTURE,AROMATHERAPY, ALEXANDER TECHNIQUE, OSTEOPATHY, COUNSELLING, HOMEOPATHY,SHIATSU, TOGETHER WITH OTHER ALTERNATIVE FORMS OF HEALTH EXERCISES AND TREATMENTSINCLUDING YOGA AND TAI CHI.

Activities: Courses and workshops in arts,crafts, health and well-being.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Brighton And Hove
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£63,547	£63,209	-	-
2023-12-31	£54,648	£64,068	-	-
2022-12-31	£53,294	£53,655	-	-
2021-12-31	£92,888	£93,316	-	-
2020-12-31	£156,100	£150,003	-	-

Trustees

Name	Role	Appointed
Andrew Martin Stretton		2024-12-17
Dr Ronald Louis Gower		2022-08-30
JOHN LINNEY MPHIL		2018-02-16
Sally Jean Bridgman		2026-01-30
Stephen Mark Atkins		2026-05-05

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EVOLUTION ARTS

England & Wales - Charity number 1133828

Accounts

REGISTERED COMPANY NUMBER: 07029960 (England and Wales)
REGISTERED CHARITY NUMBER: 1133828

CHARITY
COMMISSION

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

FOR

EVOLUTION ARTS

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

OBJECTIVES AND ACTIVITIES

Objectives, aims and values

a) Objectives

The principal objectives of Evolution Arts are to advance education in the arts and wellbeing and to protect and preserve public health through the dispensation of alternative forms of health treatment. Furthermore, Evolution Arts strives continually to encourage friendship, enhance life chances, improve confidence, raise self-esteem and increase well-being.

b) Aims

In working towards its vision Evolution Arts will:

Provide a range of courses and workshops in visual arts, dance, music, yoga, martial arts, writing, and other disciplines aimed at enhancing health and well-being, personal development and creativity.

We aim to be a model of good practice in all that we do.

c) Values

- Equality

Evolution Arts aims to offer services which are accessible and meaningful to those living and working in Brighton and Hove and beyond.

- A supportive place to work

It aims to provide a supportive work-place for staff and volunteers, with an open and consultative management style. Staff development is at the heart of Evolution Arts' day-to-day working approach, striving to respond to staff needs - whether professional or personal.

- Ethical approach

Evolution Arts is dedicated to providing a service to its community that improves life chances and the quality of life, both physically emotionally and spiritually. Its activities support students in learning new skills in artistic and health disciplines, but may also increase the experience of positive emotion and self awareness in daily life. Evolution Arts is committed to using ethical suppliers and reducing the organisation's carbon footprint. The foundation of its values are drawn from the Buddhist tradition.

Main Objectives for the year

The key objectives for 2024 were:

- To make the most of the new website and integrated booking system to promote Evolution's offering. The Wix based website was launched in November 2023 for courses starting in January 2024.
- To expand the audience for Evolution's offerings including attracting a younger demographic.
- To embed Evolution Arts courses and workshops as an integral part of the activities happening at the Brighton Buddhist Centre.
- To work together with the Brighton Buddhist Centre team for the benefit of both organisations, encouraging cross-pollination of attendees for Evolution Arts and the Buddhist Centre.
- To develop new ways of operating to create a more sustainable future for the charity.

Further objectives were:

- To continue offering an ever-changing range of affordable courses and workshops, with the introduction of new courses and workshops as well as maintaining the more profitable well-established ones.
- To increase customer attendance by improved and pro-active marketing strategies.
- To maintain links with community organisations.

Significant Activities and Achievements

Evolution's presence at the Buddhist Centre has been firmly embedded during the course of 2024.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

2024 is the first year in which Evolution has had the use of its new website. A significant achievement has been to establish best practice and create a unified feel to Evolution's offerings. This has included building up a bank of new images for use on the website. The website is more user friendly, especially for those viewing on their mobile phones. There has been a noticeable decline in people calling the office to book over the phone. There has also been an increase of people subscribing for our newsletters through the website.

There has been a more integrated approach to marketing and a unified visual brand linking the website with posters and flyers. During 2024 a large Noticeboard was added to the front of the Buddhist Centre which displays a rotating array of posters publicising Evolution's offering and catches passing footfall. New places were found to advertise our courses which fit with Evolution's ethos e.g. Infinity Foods co-operative.

Manager Kate O'Brien and one other team member continued to manage the Arts Centre during 2024 with regular support from the Trustees.

Evolution continues to work with other venues for the delivery of its programme. The team continued to use Westhill Hall, Clarkes of Sussex and also Hearts & Flowers.

The relationship with Clarkes of Sussex on Bond Street was strengthened during 2024. They expanded the space available to art classes for Evolution at Clarkes - enabling an increase in student numbers for key classes. However, at the end of 2024 Clarkes announced that the shop would be closing in February 2025. Evolution has since negotiated the use of the empty premises until the end of 2026 for its art offering.

The team continued to research and devise a varied programme of workshops and courses during 2024. New courses and workshops included photoshop for beginners, getting started in creative writing, a yoga nidra sound bath and several wellbeing courses. Notable ones are mentioned below.

The delivery of public benefit

The varied programme of arts and wellbeing courses and workshops contributes to the health and wellbeing of the local community both.

Evolution Arts has fostered strong links with the local community since its creation. It offers a comprehensive range of courses and workshops to the public at affordable prices. The range of events offered and the way they are delivered aim to include all sectors of the community.

Evolution tutor Kate O'Brien provided felting workshops to local community groups. For the first time Evolution worked with the East Hoathly Community Garden. Evolution ran a workshop for volunteers from the garden together with their children and residents of a local care home fostering a sense of community and providing an opportunity for older and younger people to connect and benefit from a shared intergenerational activity.

Working together with the Brighton Buddhist Centre free workshops were provided to the local Community at the Open Day in May 2024. Evolution workshops included the Alexander Technique, Aikido, Circle Singing and the Healing Voice.

Evolution maintained its connection with Hearts & Flowers (an organic flower growing project based in Stanmer) which provides opportunities to local community groups. Comment from an Evolution workshop participant - "I always enjoy time spent at Heart and Flowers, it's like having a spa day for the soul!"

Evolution introduced two new wellbeing courses (the Art of Relaxation and Circle Singing and the Healing Voice) to nourish individuals. For these courses, flexible payment options were provided for those struggling to pay.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

Successful Courses

Our art classes (in particular acrylics, learning to draw and Explorations in Art (which has a therapeutic angle)) continue to be popular. The Artist's Way continues to be part of our core offering. Our new Art of Relaxation course complimented the programme. Our Vision Board workshops proved popular and we introduced massage workshops to supplement our massage courses.

Our Body and Mind offerings continue to benefit from the peaceful surroundings of the Buddhist Centre. New tutor Paul delivered Aikido. This new addition to the programme is a tool for self-defence, confidence-building, fitness and increasing flexibility. Paul has quickly built up an enthusiastic following.

Our yoga offering continues to compliment the programme offered by the Buddhist Centre. Eva's restorative yoga courses and workshops and Rosaria's dance courses provide low cost support to those with health issues. Eva's restorative yoga has grown in popularity and includes students recovering from long Covid.

Public benefit
The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

FINANCIAL REVIEW
Financial position
The year ended 31 December 2024 ended with a Surplus of £338 (2023: Deficit £9,420) all of which was an unrestricted deficit which after adding to the general reserves brought forward now stand at £25,098.

Total incoming resources for 2024 amounted to £63,547 compared to £54,648 in the previous year, an increase of £8,899 from 2023.

Total expenditure for 2024 amounted to £63,209 compared to £64,048 in the previous year, a decrease of £859 from 2023.

In line with SORP 2019, expenditure is analysed into two main categories; charitable activities of the charity and costs of generating funds. Charitable activities comprise the main work of the charity. Expenditure on charitable activities was £61,595 in 2024, compared to £61,942 in the previous year, a decease of £347.

Reserves policy
Evolution Arts is committed to using its resources in pursuit of its charitable objectives. It is also committed however to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of Evolution Arts operations.

As at 31 December 2024 the unrestricted reserves were £25,098. The Trustees consider that the level of unrestricted reserves should represent at least 3 months expenditure. Expenditure in the financial year was £63,209 which equates to £5,267 per month at current spending levels. The charity is currently holding reserves that equate to 4.8 months expenditure. The Board of Trustees regularly monitors the level of reserves and takes appropriate action if reserves fall outside the desired range. The Trustees have established policies to increase general reserves in 2024 whilst maintaining the ethos of the charity.

FUTURE PLANS

The Arts Centre is a much loved Brighton institution. The team will be looking to explore new ways in which to build its programme to ensure a sustainable future. These include:

- Looking for additional venues so that we can increase the number of courses we can run, particularly in the evenings.
- Looking for an alternative venue for art classes post 2026.
- Building links with community organisations to provide workshops for Brighton and Hove Community Groups.
- Increasing presence on social media (Facebook, Instagram) to raise the digital profile of the Centre.
- Expanding the overall size of the teaching team by attracting new tutors. One planned area to target is an increase in the writing courses offered.
- Where possible, seeking to accommodate the impact of the increased cost of living crisis experienced by some of our clientele. Continuing to apply our concession policy flexibly where funding permits.
- Building up a team of volunteers to support reception for courses and workshops and to help with office administration.
- Continuing to foster sustainability in terms of business model, key personnel and finances.

The Trustees will continue to work closely with the Brighton Buddhist Centre and explore ways in which the two sister charities can support each other.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Evolution Arts is a charitable company limited by guarantee; it was incorporated on 25 September 2009 and registered as a charity on 27 January 2010. The unincorporated organisation was originally constituted on 23 October 1992 and registered as a charity on 17 December 1992 (number 1062986).

Evolution Arts was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association. Under those Articles, the Trustees are elected at each Annual General Meeting by the Members of the organisation for a one year term. New Trustees can also be co-opted at a special General Meeting.

Organisational structure

Evolution Arts is run by an Executive Committee comprising the Trustees. In addition to the AGM the Executive Committee meets at least two times per year to receive operational reports, review and agree policies and procedures and address issues around strategic planning and budgeting. They delegate the day to day running of Evolution Arts to the General Manager and staff. The Directors supervise and offers direct support to the General Manager and staff. The General Manager is responsible for the day to day running of the organisation, including the management of personnel, the building, charitable activities, risk management and finances. The General Manager also plays a key role in the Governance of the organisation in a strategic planning capacity.

Since its inception Evolution Arts has been run on the basis of Buddhist values in both ethical and operational matters. Members (and therefore Trusteeship) of Evolution Arts is restricted to members of the Triratna Buddhist Order (Brighton), registered charity number 273682. This helps Evolution Arts maintain close communication with the Triratna Buddhist Order, thus informing and preserving the organisation's ethical approach.

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 Company number
07029960 (England and Wales)

Registered Charity number
1133828

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

Registered office
17 Tichborne Street
Brighton
East Sussex
BN1 1UR

Trustees
J Linney
D Weisz (resigned 25.6.24)
Dr R L Gower
A M Stretton (appointed 17.12.24)

Independent Examiner
Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Working name
Evolution Arts and Natural Health Centre

Bankers
Co-operative Bank Ltd
Delf House
Southway
WN8 6WT

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Evolution Arts for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 26th August 2025 and signed on its behalf by:

.....
J Linney - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EVOLUTION ARTS

Independent examiner's report to the trustees of Evolution Arts ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 28th August 2025

EVOLUTION ARTS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	39	-	39	33
Charitable activities	4				
Arts Education		63,246	-	63,246	54,400
Investment income	3	262	-	262	215
Total		63,547	-	63,547	54,648
EXPENDITURE ON					
Raising funds	5	1,614	-	1,614	2,126
Charitable activities	6				
Arts Education		35,494	-	35,494	37,473
Support Costs		26,101	-	26,101	24,469
Total		63,209	-	63,209	64,068
NET INCOME/(EXPENDITURE)		338	-	338	(9,420)
RECONCILIATION OF FUNDS					
Total funds brought forward		24,760	-	24,760	34,180
TOTAL FUNDS CARRIED FORWARD		25,098	-	25,098	24,760

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Intangible assets	14	1,155	-	1,155	1,540
Tangible assets	15	1	-	1	1
		1,156	-	1,156	1,541
CURRENT ASSETS					
Cash at bank and in hand		34,828	-	34,828	35,648
CREDITORS					
Amounts falling due within one year	16	(10,886)	-	(10,886)	(12,429)
NET CURRENT ASSETS		23,942	-	23,942	23,219
TOTAL ASSETS LESS CURRENT LIABILITIES		25,098	-	25,098	24,760
NET ASSETS		25,098	-	25,098	24,760
FUNDS	17				
Unrestricted funds				25,098	24,760
TOTAL FUNDS				25,098	24,760

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26th August 2025 and were signed on its behalf by:

J Linney - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

Income
Grants
Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset. Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

Other Income
All other incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure
Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the charitable activity where the cost relates directly to that activity. However, the cost of overall direction and administration of the charity, comprising the salary and overhead costs of the central function, is apportioned between charitable activities and costs of generating funds.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at rates calculated to write off the cost of each assets over its expected useful life as follows:
- Furniture, Fittings and Equipment 3 years
- Computer Equipment 3 years
-Intangible Assets 5 years

The company does not presently have a minimum value for capitalisation of fixed assets.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the charity is potentially exempt from taxation in respect of income and capital gains within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of Chargeable Gains Act 1992 to the extent that such income and gains are applied exclusively to charitable purposes

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

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
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. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	39	33

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	262	215

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Income from courses	Arts Education	63,246	54,006
Miscellaneous income	Arts Education	-	394
		63,246	54,400

5. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Advertising	1,614	2,126

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 9)	Totals
	£	£	£
Arts Education	35,494	-	35,494
Support Costs	24,595	1,506	26,101
	60,089	1,506	61,595

continued...

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Tutors fees	29,966	25,254
Course materials	24	343
Bank and online charges	264	1,502
Staff costs	24,595	23,487
Finance and administration	2,245	2,956
Property costs	2,610	4,033
Amortisation	385	385
	60,089	57,960

8. GRANTS PAYABLE

	2024	2023
	£	£
Arts Education	-	3,000

The total grants paid to institutions during the year was as follows:

	2024	2023
	£	£
Brighton Buddhist Centre	-	3,000

9. SUPPORT COSTS

	Governance costs
	£
Support Costs	1,506

Support costs, included in the above, are as follows:

	2024 Support Costs	2023 Total activities
	£	£
Independent examination	648	630
Statutory returns	286	58
Bookkeeping	572	294
	1,506	982

continued...

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Website amortisation	385	385

11. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

12. STAFF COSTS

Staff costs during the year were as follows:

	2024	2023
	£	£
Salaries	24,331	23,474
Social security costs	858	926
	25,189	24,400
Average monthly headcount for the year was:	2	2

The charity considers its key management personnel to be the trustees/directors who received no benefits.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	33	-	33
Charitable activities			
Arts Education	54,400	-	54,400
Investment income	215	-	215
Total	54,648	-	54,648
EXPENDITURE ON			
Raising funds	2,126	-	2,126
Charitable activities			
Arts Education	37,473	-	37,473
Support Costs	24,469	-	24,469
Total	64,068	-	64,068
NET INCOME/(EXPENDITURE)	(9,420)	-	(9,420)

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	34,180	-	34,180
TOTAL FUNDS CARRIED FORWARD	24,760	-	24,760

14. INTANGIBLE FIXED ASSETS

	Intangible assets £	Website £	Totals £
COST			
At 1 January 2024 and 31 December 2024	10,401	1,925	12,326
AMORTISATION			
At 1 January 2024	10,401	385	10,786
Charge for year	-	385	385
At 31 December 2024	10,401	770	11,171
NET BOOK VALUE			
At 31 December 2024	-	1,155	1,155
At 31 December 2023	-	1,540	1,540

15. TANGIBLE FIXED ASSETS

	Furniture, fittings and equipment £	Computer equipment £	Totals £
COST			
At 1 January 2024 and 31 December 2024	49,360	8,760	58,120
DEPRECIATION			
At 1 January 2024 and 31 December 2024	49,360	8,759	58,119
NET BOOK VALUE			
At 31 December 2024	-	1	1
At 31 December 2023	-	1	1

continued...

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	126	301
Accruals and deferred income	10,760	12,128
	10,886	12,429

17. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	24,760	338	25,098
TOTAL FUNDS	24,760	338	25,098

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	63,547	(63,209)	338
TOTAL FUNDS	63,547	(63,209)	338

Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	34,180	(9,420)	24,760
TOTAL FUNDS	34,180	(9,420)	24,760

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	54,648	(64,068)	(9,420)
TOTAL FUNDS	54,648	(64,068)	(9,420)

continued...

18. RELATED PARTY DISCLOSURES

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

19. SHARE CAPITAL

Evolution Arts is a company limited by guarantee and accordingly does not have a share capital registered in England and Wales.

The charitable company's registered number and registered office address can be found on the legal and administrative information page.

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

EVOLUTION ARTS

England & Wales - Charity number 1133828

Accounts

REGISTERED COMPANY NUMBER: 07029960 (England and Wales)
REGISTERED CHARITY NUMBER: 1133828

CHARITY
COMMISSION

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

FOR

EVOLUTION ARTS

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

OBJECTIVES AND ACTIVITIES

Objectives, aims and values

a) Objectives

The principal objectives of Evolution Arts are to advance education in the arts and wellbeing and to protect and preserve public health through the dispensation of alternative forms of health treatment. Furthermore, Evolution Arts strives continually to encourage friendship, enhance life chances, improve confidence, raise self-esteem and increase well-being.

b) Aims

In working towards its vision Evolution Arts will:

Provide a range of courses and workshops in visual arts, dance, music, yoga, martial arts, writing, and other disciplines aimed at enhancing health and well-being, personal development and creativity.

We aim to be a model of good practice in all that we do.

c) Values

- Equality

Evolution Arts aims to offer services which are accessible and meaningful to those living and working in Brighton and Hove and beyond.

- A supportive place to work

It aims to provide a supportive work-place for staff and volunteers, with an open and consultative management style. Staff development is at the heart of Evolution Arts' day-to-day working approach, striving to respond to staff needs - whether professional or personal.

- Ethical approach

Evolution Arts is dedicated to providing a service to its community that improves life chances and the quality of life, both physically emotionally and spiritually. Its activities support students in learning new skills in artistic and health disciplines, but may also increase the experience of positive emotion and self awareness in daily life. Evolution Arts is committed to using ethical suppliers and reducing the organisation's carbon footprint. The foundation of its values are drawn from the Buddhist tradition.

Main Objectives for the year

2023 was the second calendar year during which Evolution Arts has been based at the Brighton Buddhist Centre, a sister charity, in Tichborne Street.

The key objectives for 2023 were:

- To move away from the outdated website and booking system to a new website with an integrated booking system.
- To embed Evolution Arts courses and workshops as an integral part of the activities happening at the Brighton Buddhist Centre.
- To raise the profile of Evolution Arts so that people are aware of its continued presence in the City after its move from Tichborne Street.
- To work together with the Brighton Buddhist Centre team for the benefit of both organisations, encouraging cross-pollination of attendees for Evolution Arts and the Buddhist Centre.
- To develop new ways of operating to create a more sustainable future for the charity.

Further objectives were:

- To continue offering an ever-changing range of affordable courses and workshops, with the introduction of new courses and workshops as well as maintaining the more profitable well-established ones.
- To increase customer attendance by improved and pro-active marketing strategies.
- To develop links with community organisations and provide courses and workshops for a wider section of the community.

Significant Activities and Achievements

The main achievement of 2023 was working together with a web designer to build a new website with integrated booking system using the platform Wix. The website was launched in November 2023 and has resulted in the reduction of time taken to process bookings. As well as building a modern website, the Trustees invested in new computers to replace the ageing Apple Macs.

Manager Kate O'Brien and one other team member continued to manage the Arts Centre with regular support from the Trustees.

Evolution continues to work with other venues for the delivery of its programme. The relationship with Clarkes of Sussex on Bond Street has been strengthened. The team continued to use Westhill Hall for Ukulele and Discoveries Through Drawing. Outdoor venues such as Stanmer Park and the streets of Brighton are used for movement and photography workshops. The team continue to work with Hearts & Flowers in Stanmer Park. This year two spring flowers workshops were offered, the first of which being a sell out workshop for Mother's Day.

The team continued to research and devise a varied programme of workshops and courses during 2023. New courses and workshops included Indian Head Massage, mindful creative writing and Time to Thrive (life coaching course for women in periods of transition) and a summer Festival of Dance. New workshops included sound baths and song writing as well as several outdoor workshops including a photographic graffiti tour and a summer felting workshop.

The team were part of organising a successful joint Open Day with the Brighton Buddhist Centre as part of the Fringe Festival in June. This raised the profile of both Evolution Arts and the Buddhist Centre.

In 2023 Evolution Arts made a £3,000 donation to support the activities of the Brighton Buddhist Centre. This year's trading deficit of £9,420 is mitigated further by the capital expenditure of £1,925 on the new website and IT equipment as well as the timing of accrued end of year tutor invoices.

The delivery of public benefit

Evolution Arts has fostered strong links with the local community since its creation. It offers a comprehensive range of courses and workshops to the public at affordable prices. The range of events offered and the way they are delivered aim to include all sectors of the community.

Evolution tutor Kate O'Brien provided felting workshops through the Roots to Resilience programme offered by Hearts & Flowers (an organic flower growing project based in Stanmer) to local community groups. This included a workshop for Assert, a charity supporting autistic adults in Brighton & Hove.

Evolution Trustee David Weisz ran a subsidised workshop called Communicating from the Heart which was based on the principles of Non-Violent Communication.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

Successful Courses

Our art classes (in particular acrylics, learning to draw and Discoveries through Drawing) remained popular. The Artist's Way continues to be part of our core offering.

Our Body and Mind offerings benefit from the peaceful surroundings of the Buddhist Centre. Notable examples are the Indian Head Massage Course and the Vision Board workshops.

A new tutor Stevie offered successful sound baths during 2023 which compliment the programme offered by the Buddhist Centre.

Eva's restorative yoga courses and workshops and Rosaria's dance courses continue to provide low cost support to those with health issues.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

FINANCIAL REVIEW

Financial position

The year ended 31 December 2023 ended with a Deficit of £9,420 (2022: Deficit £451) all of which was an unrestricted deficit which after deducting from general reserves brought forward now stand at £24,760.

Total incoming resources for 2023 amounted to £54,648 compared to £53,204 in the previous year, an increase of £1,444 from 2022.

Total expenditure for 2023 amounted to £64,068 compared to £53,655 in the previous year, an increase of £10,413 from 2022.

In line with SORP 2019, expenditure is analysed into two main categories; charitable activities of the charity and costs of generating funds. Charitable activities comprise the main work of the charity. Expenditure on charitable activities was £61,942 in 2023, compared to £51,971 in the previous year, an increase of £9,971.

Reserves policy

Evolution Arts is committed to using its resources in pursuit of its charitable objectives. It is also committed however to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of Evolution Arts operations.

As at 31 December 2023 the unrestricted reserves were £24,760. The Trustees consider that the level of unrestricted reserves should represent at least 3 months expenditure. Expenditure in the financial year was £64,068 which equates to £5,339 per month at current spending levels. The charity is currently holding reserves that equate to 4.5 months expenditure. The Board of Trustees regularly monitors the level of reserves and takes appropriate action if reserves fall outside the desired range. The Trustees have established policies to increase general reserves in 2023 whilst maintaining the ethos of the charity.

FUTURE PLANS

The Arts Centre is a much loved Brighton institution. The team will be looking to explore new ways in which to build its programme to ensure a sustainable future. These include:

- Looking for additional venues so that we can increase the number of courses we can run, particularly in the evenings.
- Working with Clarkes to improve the use of the upstairs space for our art offerings. The size of the area that is open for Evolution courses is expanding in 2024 which will enable numbers of student per class to increase.
- Building links with community organisations to provide workshops for Brighton and Hove Community Groups. This will include strengthening the relationship with Hearts and Flowers and exploring how to work together to support the community.
- The team will also seek to increase the use of social media (Facebook, Instagram) to raise the digital profile of the Arts Centre and develop a new website to be launched in Summer 2023.
- Following disruptive energy efficiency building works at the Brighton Buddhis Centre in 2023, Evolution Arts will seek to increase the number of workshops offered in 2024.
- Having successfully recruited some new tutors we also lost some tutors (largely due to changes in their personal circumstances) Evolution Arts will seek to expand the overall size of the teaching team.
- Since Covid the buying patterns of our students have changed. There has been a trend in leaving bookings (particularly for workshops) until much nearer the time with some students booking the day before or even on the day. We intend to continue to respond these changes dynamically.
- Where possible, we seek to accommodate the impact of the increased cost of living crisis experienced by some of our clientele and will continue to apply our concession policy flexibly where funding permits.

The Trustees will continue to work closely with the Brighton Buddhist Centre and explore ways in which the two sister charities can support each other.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Evolution Arts is a charitable company limited by guarantee; it was incorporated on 25 September 2009 and registered as a charity on 27 January 2010. The unincorporated organisation was originally constituted on 23 October 1992 and registered as a charity on 17 December 1992 (number 1062986).

Evolution Arts was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association. Under those Articles, the Trustees are elected at each Annual General Meeting by the Members of the organisation for a one year term. New Trustees can also be co-opted at a special General Meeting.

Organisational structure

Evolution Arts is run by an Executive Committee comprising the Trustees. In addition to the AGM the Executive Committee meets at least two times per year to receive operational reports, review and agree policies and procedures and address issues around strategic planning and budgeting. They delegate the day to day running of Evolution Arts to the General Manager and staff. The Director supervises and offers direct support to the General Manager and staff. The General Manager is responsible for the day to day running of the organisation, including the management of personnel, the building, charitable activities, risk management and finances. The General Manager also plays a key role in the Governance of the organisation in a strategic planning capacity.

Since its inception Evolution Arts has been run on the basis of Buddhist values in both ethical and operational matters. Members (and therefore Trusteeship) of Evolution Arts is restricted to members of the Triratna Buddhist Order (Brighton), registered charity number 273682. This helps Evolution Arts maintain close communication with the Triratna Buddhist Order, thus informing and preserving the organisation's ethical approach.

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 Company number

07029960 (England and Wales)

Registered Charity number

1133828

Registered office

17 Tichborne Street
Brighton
East Sussex
BN1 1UR

Trustees

J Linney
D Weisz (resigned 25.6.24)
Dr R L Gower

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Working name

Evolution Arts and Natural Health Centre

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
Co-operative Bank Ltd
Delf House
Southway
WN8 6WT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Evolution Arts for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 19/08/2024 and signed on its behalf by:

.....
J Linney - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EVOLUTION ARTS

Independent examiner's report to the trustees of Evolution Arts ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: [illegible] 2024

EVOLUTION ARTS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	33	-	33	12
Charitable activities	4				
Arts Education		54,400	-	54,400	53,145
Investment income	3	215	-	215	47
Total		54,648	-	54,648	53,204
EXPENDITURE ON					
Raising funds	5	2,126	-	2,126	1,684
Charitable activities	6				
Arts Education		37,473	-	37,473	28,259
Support Costs		24,469	-	24,469	23,712
Total		64,068	-	64,068	53,655
NET INCOME/(EXPENDITURE)		(9,420)	-	(9,420)	(451)
RECONCILIATION OF FUNDS					
Total funds brought forward		34,180	-	34,180	34,631
TOTAL FUNDS CARRIED FORWARD		24,760	-	24,760	34,180

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Intangible assets	14	1,540	-	1,540	-
Tangible assets	15	1	-	1	1
		1,541	-	1,541	1
CURRENT ASSETS					
Cash at bank and in hand		35,648	-	35,648	42,447
CREDITORS					
Amounts falling due within one year	16	(12,429)	-	(12,429)	(8,268)
NET CURRENT ASSETS		23,219	-	23,219	34,179
TOTAL ASSETS LESS CURRENT LIABILITIES		24,760	-	24,760	34,180
NET ASSETS		24,760	-	24,760	34,180
FUNDS	17				
Unrestricted funds				24,760	34,180
TOTAL FUNDS				24,760	34,180

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .....19/08/2024..... and were signed on its behalf by:

.....
J Linney - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

Income
Grants
Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset. Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

Other Income
All other incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure
Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the charitable activity where the cost relates directly to that activity. However, the cost of overall direction and administration of the charity, comprising the salary and overhead costs of the central function, is apportioned between charitable activities and costs of generating funds.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at rates calculated to write off the cost of each assets over its expected useful life as follows:
- Furniture, Fittings and Equipment 3 years
- Computer Equipment 3 years
-Intangible Assets 5 years

The company does not presently have a minimum value for capitalisation of fixed assets.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the charity is potentially exempt from taxation in respect of income and capital gains within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of Chargeable Gains Act 1992 to the extent that such income and gains are applied exclusively to charitable purposes

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

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
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. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	33	12

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	215	47

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Income from courses	Arts Education	54,006	52,444
Miscellaneous income	Arts Education	394	701
		54,400	53,145

5. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Advertising	2,126	1,684

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Grant funding of activities (see note 8)	Support costs (see note 9)	Totals
	£	£	£	£
Arts Education	34,473	3,000	-	37,473
Support Costs	23,487	-	982	24,469
	57,960	3,000	982	61,942

continued...

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Tutors fees	25,254	17,981
Course materials	343	7
Bank and online charges	1,502	521
Staff costs	23,487	22,165
Finance and administration	2,956	4,040
Property costs	4,033	5,427
Amortisation	385	-
	57,960	50,141

8. GRANTS PAYABLE

	2023	2022
	£	£
Arts Education	3,000	-

The total grants paid to institutions during the year was as follows:

	2023	2022
	£	£
Brighton Buddhist Centre	3,000	-

9. SUPPORT COSTS

	Governance costs
	£
Support Costs	982

Support costs, included in the above, are as follows:

	2023 Support Costs	2022 Total activities
	£	£
Independent examination	630	750
Statutory returns	58	310
Bookkeeping	294	770
	982	1,830

continued...

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Website amortisation	385	-

11. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

12. STAFF COSTS

Staff costs during the year were as follows:

	2023	2022
	£	£
Salaries	23,474	21,837
Social security costs	926	928
	24,400	22,765
Average monthly headcount for the year was:	2	2

The charity considers its key management personnel to be the trustees/directors who received no benefits.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12	-	12
Charitable activities			
Arts Education	53,145	-	53,145
Investment income	47	-	47
Total	53,204	-	53,204
EXPENDITURE ON			
Raising funds	1,684	-	1,684
Charitable activities			
Arts Education	28,259	-	28,259
Support Costs	23,712	-	23,712
Total	53,655	-	53,655
NET INCOME/(EXPENDITURE)	(451)	-	(451)

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	34,631	-	34,631
TOTAL FUNDS CARRIED FORWARD	34,180	-	34,180

14. INTANGIBLE FIXED ASSETS

	Intangible assets £	Website £	Totals £
COST			
At 1 January 2023	10,401	-	10,401
Additions	-	1,925	1,925
At 31 December 2023	10,401	1,925	12,326
AMORTISATION			
At 1 January 2023	10,401	-	10,401
Charge for year	-	385	385
At 31 December 2023	10,401	385	10,786
NET BOOK VALUE			
At 31 December 2023	-	1,540	1,540
At 31 December 2022	-	-	-

15. TANGIBLE FIXED ASSETS

	Furniture, fittings and equipment £	Computer equipment £	Totals £
COST			
At 1 January 2023 and 31 December 2023	49,360	8,760	58,120
DEPRECIATION			
At 1 January 2023 and 31 December 2023	49,360	8,759	58,119
NET BOOK VALUE			
At 31 December 2023	-	1	1
At 31 December 2022	-	1	1

continued...

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	301	176
Accruals and deferred income	12,128	8,092
	12,429	8,268

17. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	34,180	(9,420)	24,760
TOTAL FUNDS	34,180	(9,420)	24,760

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	54,648	(64,068)	(9,420)
TOTAL FUNDS	54,648	(64,068)	(9,420)

Comparatives for movement in funds

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	34,631	(451)	34,180
TOTAL FUNDS	34,631	(451)	34,180

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	53,204	(53,655)	(451)
TOTAL FUNDS	53,204	(53,655)	(451)

continued...

18. RELATED PARTY DISCLOSURES

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

19. SHARE CAPITAL

Evolution Arts is a company limited by guarantee and accordingly does not have a share capital registered in England and Wales.

The charitable company's registered number and registered office address can be found on the legal and administrative information page.

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

EVOLUTION ARTS

England & Wales - Charity number 1133828

Accounts

REGISTERED COMPANY NUMBER: 07029960 (England and Wales)
REGISTERED CHARITY NUMBER: 1133828

CHARITY
COMMISSION

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

FOR

EVOLUTION ARTS

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

EVOLUTION ARTS

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. 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).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES
Objectives, aims and values

a) Objectives

The principal objectives of Evolution Arts are to advance education in the arts and wellbeing and to protect and preserve public health through the dispensation of alternative forms of health treatment. Furthermore, Evolution Arts strives continually to encourage friendship, enhance life chances, improve confidence, raise self-esteem and increase well-being.

b) Aims

In working towards its vision Evolution Arts will:

Provide a range of courses and workshops in visual arts, dance, music, yoga, martial arts, writing, and other disciplines aimed at enhancing health and well-being, personal development and creativity.

We aim to be a model of good practice in all that we do.

c) Values

- Equality

Evolution Arts aims to offer services which are accessible and meaningful to those living and working in Brighton and Hove and beyond.

- A supportive place to work

It aims to provide a supportive work-place for staff and volunteers, with an open and consultative management style. Staff development is at the heart of Evolution Arts' day-to-day working approach, striving to respond to staff needs - whether professional or personal.

- Ethical approach

Evolution Arts is dedicated to providing a service to its community that improves life chances and the quality of life, both physically emotionally and spiritually. Its activities support students in learning new skills in artistic and health disciplines, but may also increase the experience of positive emotion and self awareness in daily life. Evolution Arts is committed to using ethical suppliers and reducing the organisation's carbon footprint. The foundation of its values are drawn from the Buddhist tradition.

i. Main Objectives for the year

2022 was the first whole calendar year during which Evolution Arts was based at the Brighton Buddhist Centre, a sister charity, in Tichborne Street.

The key objectives for 2022 were:

- To establish Evolution Arts courses and workshops as an integral part of the activities happening at the Brighton Buddhist Centre.
- To raise the profile of Evolution Arts so that people are aware of its continued presence in the City after its move to Tichborne Street.
- To develop closer ties with the Brighton Buddhist Centre and work together for the benefit of both organisations, encouraging cross-pollination of attendees for both organisations.
- To develop new ways of operating to create a more sustainable future for the charity.

Further objectives were:

- To continue offering an ever-changing range of affordable courses and workshops, with the introduction of new courses as well as maintaining the more profitable well-established ones.
- To increase customer attendance by improved and pro-active marketing strategies and to start planning for a new website with the aim of moving away from the outdated website and booking system in 2023.
- To develop links with community organisations and provide courses and workshops for a wider section of the community.

ii. Significant Activities and Achievements

Manager Kate O'Brien and one other team member continue to run the Arts Centre. They are supported by one of the Trustees, David Weisz who comes in to the office one day a week assist the team.

Evolution continues to work with other venues for the delivery of its programme. The relationship with Clarkes of Sussex on Bond Street has been strengthened and Evolution are looking to expand the number of classes offered. The team continue to use Westhill Hall for Ukulele and Discoveries Through Drawing. Outdoor venues such as Stanmer Park and the streets of Brighton are used for movement and photography workshops. The team are on the lookout for quirky venues and have started working with Hearts & Flowers in Stanmer Park to support their community workshop programmes with a view to organising Evolution workshops there in 2023.

The team continued to research and devise a varied programme of workshops and courses during 2022. New tutors have been recruited to offer Japanese Book Binding, Vision Board creation, Creative writing, Qigong and mantra workshops.

The team were part of organising a successful joint Open Day with the Brighton Buddhist Centre as part of the Fringe Festival in May. This raised the profile of both Evolution Arts and the Buddhist Centre.

The delivery of public benefit

Evolution Arts has fostered strong links with the local community since its creation. It offers a comprehensive range of courses and workshops to the public at affordable prices. The range of events offered and the way they are delivered aim to include all sectors of the community.

Evolution tutors Kate O'Brien and Jackie Bennett provided felting and weaving workshops through the Roots to Resilience programme offered by Hearts & Flowers (an organic flower growing project based in Stanmer) to local community groups. These included groups from East Hoathly Community Garden, Grow Carers & Grassroots.

Evolution Arts hosted free workshops as part of the 2022 Ageing Well Festival.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

Successful Courses

Our art classes (in particular acrylics, learning to draw and Discoveries through Drawing) remained popular. The Artist's Way continues to be part of our core offering.

Our Body and Mind offerings benefit from the peaceful surroundings of the Buddhist Centre. Our new Qigong and mantra workshops have proved popular and the Pilates courses offered by our new teacher Matteo have sold out.

Eva's restorative yoga courses and workshops and Rosaria's dance courses continue to support those with health issues. The price of these is set at affordable rates.

A number of tutors decided, during the pause of the pandemic, to go in new directions. Evolution has a loyal core of tutors who have remained with us and is seeking new tutors to add to the mix.

Public benefit
The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Financial position

The year ended 31 December 2022 ended with a Deficit of £451 (2021: Deficit £428) all of which was an unrestricted deficit which after deducting from general reserves brought forward now stand at £34,180.

Total incoming resources for 2022 amounted to £53,294 compared to £92,888 in the previous year, a decrease of £ 39,684 from 2021.

Total expenditure for 2022 amounted to £53,655 compared to £93,316 in the previous year, a decrease of £39,661 from 2021.

In line with SORP 2019, expenditure is analysed into two main categories; charitable activities of the charity and costs of generating funds. Charitable activities comprise the main work of the charity. Expenditure on charitable activities was £53,655 in 2022, compared to £93,316 in the previous year, an increase of £39,661

Reserves policy

Evolution Arts is committed to using its resources in pursuit of its charitable objectives. It is also committed however to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of Evolution Arts operations.

As at 31 December 2022 the unrestricted reserves were £34,180. The Trustees consider that the level of unrestricted reserves should represent at least 3 months expenditure. Expenditure in the financial year was £53,655 which equates to £4,471 per month at current spending levels. The charity is currently holding reserves that equate to 7.8 months expenditure. The Board of Trustees regularly monitors the level of reserves and takes appropriate action if reserves fall outside the desired range. The Trustees have established policies to increase general reserves in 2022 whilst maintaining the ethos of the charity.

FUTURE PLANS

The Arts Centre is a much loved Brighton institution and has just had its 30 year anniversary. The team will be looking to explore new ways in which to build its programme to ensure a sustainable future. These include:

- Looking for additional venues so that we can increase the number of courses we can run, particularly in the evenings.
- Working with Clarkes to improve the use of the upstairs space for our art offerings. The size of the area that is open for Evolution courses is expanding in 2023 which will enable numbers of student per class to increase.
- Building links with community organisations to provide workshops for Brighton and Hove Community Groups. This will include strengthening the relationship with Hearts and Flowers and exploring how to work together with the newly formed Brighton Natural Health Foundation's new project to connect communities with wellbeing services across Brighton and Hove.

The team will also seek to increase the use of social media (Facebook, Instagram) to raise the digital profile of the Arts Centre and develop a new website to be launched in Summer 2023.

The Trustees will continue to develop closer ties to the Brighton Buddhist Centre and explore ways in which the two sister charities can support each other.

The team will be implementing improved systems to enhance financial reporting and support the financial consolidation and development of the Arts Centre.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Evolution Arts is a charitable company limited by guarantee; it was incorporated on 25 September 2009 and registered as a charity on 27 January 2010. The unincorporated organisation was originally constituted on 23 October 1992 and registered as a charity on 17 December 1992 (number 1062986).

Evolution Arts was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association. Under those Articles, the Trustees are elected at each Annual General Meeting by the Members of the organisation for a one year term. New Trustees can also be co-opted at a special General Meeting.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Evolution Arts is run by an Executive Committee comprising the Trustees. In addition to the AGM the Executive Committee meets at least two times per year to receive operational reports, review and agree policies and procedures and address issues around strategic planning and budgeting. They delegate the day to day running of Evolution Arts to the General Manager and staff. The Director supervises and offers direct support to the General Manager and staff. The General Manager is responsible for the day to day running of the organisation, including the management of personnel, the building, charitable activities, risk management and finances. The General Manager also plays a key role in the Governance of the organisation in a strategic planning capacity.

Since its inception Evolution Arts has been run on the basis of Buddhist values in both ethical and operational matters. Members (and therefore Trusteeship) of Evolution Arts is restricted to members of the Triratna Buddhist Order (Brighton), registered charity number 273682. This helps Evolution Arts maintain close communication with the Triratna Buddhist Order, thus informing and preserving the organisation's ethical approach.

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 Company number
07029960 (England and Wales)

Registered Charity number
1133828

Registered office
17 Tichborne Street
Brighton
East Sussex
BN1 1UR

Trustees
Dr C Drake (resigned 30.8.22)
J Linney
D Weisz
Dr R L Gower (appointed 30.8.22)

Independent Examiner
Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Working name
Evolution Arts and Natural Health Centre

Bankers
Co-operative Bank Ltd
Delf House
Southway
WN8 6WT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Evolution Arts for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 19 JULY 2023 and signed on its behalf by:

D Weisz - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EVOLUTION ARTS

Independent examiner's report to the trustees of Evolution Arts ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 24 August 2023

EVOLUTION ARTS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12	-	12	35,159
Charitable activities					
Arts Education		53,145	-	53,145	45,537
Other trading activities	3	-	-	-	12,192
Investment income	4	47	-	47	-
Total		53,204	-	53,204	92,888
EXPENDITURE ON					
Raising funds	6	1,684	-	1,684	8,297
Charitable activities	7				
Arts Education		28,259	-	28,259	53,806
Support Costs		23,712	-	23,712	31,213
Total		53,655	-	53,655	93,316
NET INCOME/(EXPENDITURE)		(451)	-	(451)	(428)
RECONCILIATION OF FUNDS					
Total funds brought forward		34,631	-	34,631	35,059
TOTAL FUNDS CARRIED FORWARD		34,180	-	34,180	34,631

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	14	1	-	1	1
CURRENT ASSETS					
Cash at bank and in hand		42,447	-	42,447	42,802
CREDITORS					
Amounts falling due within one year	15	(8,268)	-	(8,268)	(8,172)
NET CURRENT ASSETS		34,179	-	34,179	34,630
TOTAL ASSETS LESS CURRENT LIABILITIES		34,180	-	34,180	34,631
NET ASSETS		34,180	-	34,180	34,631
FUNDS	16				
Unrestricted funds				34,180	34,631
TOTAL FUNDS				34,180	34,631

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

D Weisz - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

Income
Grants
Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset. Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

Other Income
All other incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure
Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the charitable activity where the cost relates directly to that activity. However, the cost of overall direction and administration of the charity, comprising the salary and overhead costs of the central function, is apportioned between charitable activities and costs of generating funds.

Tangible fixed assets
Depreciation is provided at rates calculated to write off the cost of each assets over its expected useful life as follows:
- Furniture, Fittings and Equipment 3 years
- Computer Equipment 3 years
-Intangible Assets 5 years

The company does not presently have a minimum value for capitalisation of fixed assets.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the charity is potentially exempt from taxation in respect of income and capital gains within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of Chargeable Gains Act 1992 to the extent that such income and gains are applied exclusively to charitable purposes

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.

continued...

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	12	713
Grants	-	34,446
	12	35,159

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Brighton and Hove City Council - Covid Grant	-	16,857
HMRC - Furlough Grant	-	17,589
	-	34,446

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop sales	-	12,192

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	47	-

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Income from courses	Arts Education	52,444	42,499
Room hire	Arts Education	-	1,865
Miscellaneous income	Arts Education	701	653
Grants	Arts Education	-	520
		53,145	45,537

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Carers Support	-	270
Pilot Fundraising	-	250
	-	520

continued...

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Advertising	1,684	883

Other trading activities

	2022	2021
	£	£
Purchases	-	7,414
Aggregate amounts	1,684	8,297

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Arts Education	28,259	-	28,259
Support Costs	21,882	1,830	23,712
	50,141	1,830	51,971

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Tutors fees	17,981	14,416
Course materials	7	(11)
Bank charges	521	1,225
Staff costs	22,165	48,420
Finance and administration	4,040	4,324
Property costs	5,427	14,259
	50,141	82,633

continued...

9. SUPPORT COSTS

	Governance costs
	£
Support Costs	1,830

Support costs, included in the above, are as follows:

	2022 Support Costs	2021 Total activities
	£	£
Independent examination	750	590
Statutory returns	310	53
Bookkeeping	770	1,743
	1,830	2,386

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

11. STAFF COSTS

Staff costs during the year were as follows:

	2022	2021
	£	£
Salaries	21,837	47,080
Social security costs	928	2,747
Wages for sessional staff	-	-
Pension costs	-	-
	22,765	49,827
Average monthly headcount for the year was:	2	3

The charity considers its key management personnel to be the trustees/directors who received no benefits.

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,159	-	35,159
Charitable activities			
Arts Education	45,017	520	45,537
Other trading activities	12,192	-	12,192
Total	92,368	520	92,888
EXPENDITURE ON			
Raising funds	8,297	-	8,297
Charitable activities			
Arts Education	53,286	520	53,806
Support Costs	31,213	-	31,213
Total	92,796	520	93,316
NET INCOME/(EXPENDITURE)	(428)	-	(428)
RECONCILIATION OF FUNDS			
Total funds brought forward	35,059	-	35,059
TOTAL FUNDS CARRIED FORWARD	34,631	-	34,631

13. INTANGIBLE FIXED ASSETS

	Intangible assets £
COST	
At 1 January 2022 and 31 December 2022	10,401
AMORTISATION	
At 1 January 2022 and 31 December 2022	10,401
NET BOOK VALUE	
At 31 December 2022	-
At 31 December 2021	-

continued...

14. TANGIBLE FIXED ASSETS

	Furniture, fittings and equipment £	Computer equipment £	Totals £
COST			
At 1 January 2022 and 31 December 2022	49,360	8,760	58,120
DEPRECIATION			
At 1 January 2022 and 31 December 2022	49,360	8,759	58,119
NET BOOK VALUE			
At 31 December 2022	-	1	1
At 31 December 2021	-	1	1

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Social security and other taxes	176	45
Accrued expenses	8,092	8,127
	8,268	8,172

16. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	34,631	(451)	34,180
TOTAL FUNDS	34,631	(451)	34,180

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,204	(53,655)	(451)
TOTAL FUNDS	53,204	(53,655)	(451)

continued...

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	35,059	(428)	34,631
TOTAL FUNDS	35,059	(428)	34,631

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,368	(92,796)	(428)
Restricted funds			
Carers Support	270	(270)	-
Pilot Fundraising	250	(250)	-
	520	(520)	-
TOTAL FUNDS	92,888	(93,316)	(428)

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

18. SHARE CAPITAL

Evolution Arts is a company limited by guarantee and accordingly does not have a share capital registered in England and Wales.

The charitable company's registered number and registered office address can be found on the legal and administrative information page.

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

EVOLUTION ARTS

England & Wales - Charity number 1133828

Accounts

REGISTERED COMPANY NUMBER: 07029960 (England and Wales)
REGISTERED CHARITY NUMBER: 1133828

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

FOR

EVOLUTION ARTS

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

EVOLUTION ARTS

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FOR THE YEAR ENDED 31 DECEMBER 2021

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EVOLUTION ARTS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. 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).

EVOLUTION ARTS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES

Objectives, aims and values

a) Objectives

The principal objectives of Evolution Arts are to advance education in the arts and wellbeing and to protect and preserve public health through the dispensation of alternative forms of health treatment. Furthermore, Evolution Arts strives continually to encourage friendship, enhance life chances, improve confidence, raise self-esteem and increase well-being.

b) Aims

In working towards its vision Evolution Arts will:

Provide a range of courses and workshops in visual arts, dance, music, yoga, martial arts, writing, and other disciplines aimed at enhancing health and well-being, personal development and creativity.

We aim to be a model of good practice in all that we do.

c) Values

- Equality

Evolution Arts aims to offer services which are accessible and meaningful to those living and working in Brighton and Hove and beyond.

- A supportive place to work

It aims to provide a supportive work-place for staff and volunteers, with an open and consultative management style. Staff development is at the heart of Evolution Arts' day-to-day working approach, striving to respond to staff needs - whether professional or personal.

- Ethical approach

Evolution Arts is dedicated to providing a service to its community that improves life chances and the quality of life, both physically emotionally and spiritually. Its activities support students in learning new skills in artistic and health disciplines, but may also increase the experience of positive emotion and self awareness in daily life. Evolution Arts is committed to using ethical suppliers and reducing the organisation's carbon footprint. The foundation of its values are drawn from the Buddhist tradition.

ii. Main Objectives for the year

2021 was a significant year of change for Evolution with the Evolution shop closing and the Arts Centre moving relocating to the Brighton Buddhist Centre, a sister charity, in Ticehorne Street. Evolution Arts owes its continued existence to the kindness and generosity of the Brighton Buddhist Centre.

The key objectives for 2021 were:

- To close the Evolution shop selling off remaining stock and fixtures and fittings with the proceeds going towards the funding of the Arts Centre.
- To re-locate the Arts Centre office and suitable courses and workshops to at the Buddhist Centre and find other vennes for noisy courses and workshops or messy art classes.
- To develop new ways of operating to create a more sustainable future for the charity.
- To work closely with the Brighton Buddhist Centre for the benefit of both organisations.

Further objectives were:

- To continue offering an ever-changing range of affordable courses and workshops, with the introduction of new courses as well as maintaining the more profitable well-established ones.
- To increase customer attendance by improved and pro-active marketing strategies, including innovative and artistic email advertising and newsletters, thereby improving the financial stability and sustainability of the organisation.
- To develop links with community organisations and provide courses and workshops for a wider section of the community.

iii. Significant Activities and Achievements

EVOLUTION ARTS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The Evolution shop closed in Mid-June following the decision of the Landlord to serve notice and put the building at 89, Western Rd up for sale. Following the end of the lockdown period due to Covid, the shop re-opened on April 12th 2021. A closing down sale was initiated and all the remaining stock and fixtures and fittings were sold with the proceeds going towards the funding of the Arts Centre. The property was handed back to the landlord at the end of the notice period - 10th June.

The Arts Centre successfully re-located to Tichborne Street during June 2001. The Office Manager Katherine O'Brien and one other team member continue run the Arts Centre. They are supported by one of the Trustees, David Weisz who comes in to the office each week to assist the team.

The team found new locations for some of Evolution's courses which cannot be taught at the Buddhist Centre. Evolution now use Clarkes of Sussex on Bond Street for art and craft classes and Westhill Hall for Ukulele and Discoveries Through Drawing. The team continued to use outdoor venues such as Stanmer Park and Queens Park and continued to organise outdoor photography workshops out and about in Brighton. The team are on the lookout for quirky venues such as the houseboat in Shoreham that was used for a number of workshops in 2021.

The team continued to research and devise an ever changing programme of workshops and courses during 2021 to adapt to Covid closures, periods when restrictions were in force (mask wearing and social distancing) etc. The team were able to put together a programme of online and in-person courses and workshops.

The most significant achievement of 2021 was that Evolution Arts managed to respond and adapt to the challenges of the pandemic and losing its premises on Western Road (due to the Landlord needing to sell the property) and survive as an organisation by making the transition to new premises in Tichborne Street. Surviving this challenging period was possible with the help of our landlord (Windhorse Trust), our sister Charity Brighton Buddhist Centre which so generously invited us to relocate to their premises, Government support through the furlough scheme and a Covid re-start grant as well as the office team and tutors' creativity.

The delivery of public benefit

Evolution Arts has fostered strong links with the local community since its creation. It offers a comprehensive range of courses and workshops to the public at affordable prices. The range of events offered and the way they are delivered aim to include all sectors of the community.

During 2021 Evolution Arts tutors took part in the Ageing Well Festival and provided free workshops in weaving and needle felting. Several Evolution Arts tutors also provided online sessions for Carers Week in weaving, smartphone photography, mindfulness and Drawing Stories. These sessions were funded by Carers Support West Sussex.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

Successful Courses

Our art classes (in particular acrylics, learning to draw and Discoveries through Drawing) remained popular and have continued in the new locations, albeit with smaller numbers than pre-pandemic due to smaller premises.

Some of our regular yoga and body work classes successfully made the transition to the Buddhist Centre, in particular, Hatha yoga and the ever popular Dancing for Health. Our quintessential Evolution Arts course, the Artist's Way has also found a new home at the Buddhist Centre.

Popular workshops included Ready, Steady, Write and the two Houseboat retreats - a women's retreat and two craft retreats as well as a brand new workshop Everyday Escapes. We continued to provide some workshops on Zoom with Kirsten Chick our nutrition tutor covering a mix of topics during the course of the year to support the wellbeing of our community.

A number of tutors decided, during the pause of the pandemic, to go in new directions. Evolution has a loyal core of tutors who have remained with us and is seeking new tutors to add to the mix.

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

FINANCIAL REVIEW

Financial position

The year ended 31 December 2021 ended with a Deficit of £428 (2020: Surplus £7,259) all of which was an unrestricted deficit which after deducting from general reserves brought forward now stand at £34,631.

Total incoming resources for 2021 amounted to £92,888 compared to £157,262 in the previous year, a decrease of £64,374 from 2020.

Total expenditure for 2021 amounted to £93,316 compared to £150,003 in the previous year, a decrease of £56,687 from 2020.

In line with SORP 2019, expenditure is analysed into two main categories; charitable activities of the charity and costs of generating funds. Charitable activities comprise the main work of the charity. Expenditure on charitable activities was £93,316 in 2021, compared to £150,003 in the previous year, an increase of £56,687

Reserves policy

Evolution Arts is committed to using its resources in pursuit of its charitable objectives. It is also committed however to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of Evolution Arts operations.

As at 31 December 2021 the unrestricted reserves were £34,631. The Trustees consider that the level of unrestricted reserves should represent at least 3 months expenditure. Expenditure in the financial year was £93,316 which equates to £7,776 per month at current spending levels. The charity is currently holding reserves that equate to 4.5 months expenditure. The Board of Trustees regularly monitors the level of reserves and takes appropriate action if reserves fall outside the desired range. The Trustees have established policies to increase general reserves in 2021 whilst maintaining the ethos of the charity.

FUTURE PLANS

The Arts Centre is a much loved Brighton institution and is approaching its 30 year anniversary. The team will be looking to explore new ways in which to build its programme to ensure a sustainable future. These include:

- Looking for additional venues so that we can increase the number of courses we can run, particularly in the evenings.
- Building links with community organisations to provide workshops for Brighton and Hove Community Groups.
- Supporting local businesses with their employee well-being by offering bespoke workshops.
- Supporting the community with post Covid recovery, for example by providing restorative yoga.

The team will also seek to increase the use of social media (Facebook, Instagram) to raise the digital profile of the Arts Centre. To assist in this task, the team arranged for a placement student from Brighton University Media Studies Department to join the team for a month's placement in early 2022.

The Trustees will seek to develop closer ties to the Brighton Buddhist Centre and explore ways in which the two sister charities can support each other.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Evolution Arts is a charitable company limited by guarantee; it was incorporated on 25 September 2009 and registered as a charity on 27 January 2010. The unincorporated organisation was originally constituted on 23 October 1992 and registered as a charity on 17 December 1992 (number 1062986).

Evolution Arts was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association. Under those Articles, the Trustees are elected at each Annual General Meeting by the Members of the organisation for a one year term. New Trustees can also be co-opted at a special General Meeting.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Evolution Arts is run by an Executive Committee comprising the Trustees. In addition to the AGM the Executive Committee meets at least two times per year to receive operational reports, review and agree policies and procedures and address issues around strategic planning and budgeting. They delegate the day to day running of Evolution Arts to the General Manager and staff. The Director supervises and offers direct support to the General Manager and staff. The General Manager is responsible for the day to day running of the organisation, including the management of personnel, the building, charitable activities, risk management and finances. The General Manager also plays a key role in the Governance of the organisation in a strategic planning capacity.

Since its inception Evolution Arts has been run on the basis of Buddhist values in both ethical and operational matters. Members (and therefore Trusteeship) of Evolution Arts is restricted to members of the Triratna Buddhist Order (Brighton), registered charity number 279682. This helps Evolution Arts maintain close communication with the Triratna Buddhist Order, thus informing and preserving the organisation's ethical approach.

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 Company number
07029960 (England and Wales)

Registered Charity number
1133828

Registered office
17 Tichborne Street
Brighton
East Sussex
BN1 1UR

Trustees
Dr C Drake
J Linney
D Weisz

Independent Examiner
Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Working name
Evolution Arts and Natural Health Centre

Bankers
Co-operative Bank Ltd
Delf House
Southway
WN8 6WT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Evolution Arts for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 25 July 2022 and signed on its behalf by:

D Weisz - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EVOLUTION ARTS

Independent examiner's report to the trustees of Evolution Arts ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

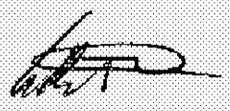
Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: ...[illegible]...

EVOLUTION ARTS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	35,159	-	35,159	46,067
Charitable activities	5				
Arts Education		45,017	520	45,537	54,460
Other trading activities	3	12,192	-	12,192	56,720
Investment income	4	-	-	-	15
Total		92,368	520	92,888	157,262
EXPENDITURE ON					
Raising funds	6	8,297	-	8,297	17,079
Charitable activities	7				
Arts Education		53,286	520	53,806	82,989
Support Costs		31,213	-	31,213	49,935
Total		92,796	520	93,316	150,003
NET INCOME/(EXPENDITURE)		(428)	-	(428)	7,259
RECONCILIATION OF FUNDS					
Total funds brought forward		35,059	-	35,059	27,800
TOTAL FUNDS CARRIED FORWARD		34,631	-	34,631	35,059

The notes form part of these financial statements

EVOLUTION ARTS

BALANCE SHEET
31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	14	1	-	1	1
CURRENT ASSETS					
Stocks	15	-	-	-	9,162
Debtors	16	-	-	-	2,400
Cash at bank and in hand		42,802	-	42,802	35,949
		42,802	-	42,802	47,511
CREDITORS					
Amounts falling due within one year	17	(8,172)	-	(8,172)	(12,453)
NET CURRENT ASSETS		34,630	-	34,630	35,058
TOTAL ASSETS LESS CURRENT LIABILITIES		34,631	-	34,631	35,059
NET ASSETS		34,631	-	34,631	35,059
FUNDS	18				
Unrestricted funds				34,631	35,059
TOTAL FUNDS				34,631	35,059

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 JULY 2022 and were signed on its behalf by:

D Weisz - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The trustees have taken advantage of the various sources of Government support during the COVID-19 pandemic and consider that it will not have a significant impact on the company's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The trustees regard any impact to be short term rather than affecting the company's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

Income
Grants
Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset. Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

Other Income
All other incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure
Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the charitable activity where the cost relates directly to that activity. However, the cost of overall direction and administration of the charity, comprising the salary and overhead costs of the central function, is apportioned between charitable activities and costs of generating funds.

Tangible fixed assets
Depreciation is provided at rates calculated to write off the cost of each assets over its expected useful life as follows:
- Furniture, Fittings and Equipment 3 years
- Computer Equipment 3 years
-Intangible Assets 5 years

The company does not presently have a minimum value for capitalisation of fixed assets.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the charity is potentially exempt from taxation in respect of income and capital gains within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of Chargeable Gains Act 1992 to the extent that such income and gains are applied exclusively to charitable purposes

continued...

1. ACCOUNTING POLICIES - continued

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. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	713	24
Grants	34,446	46,043
	35,159	46,067

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Brighton and Hove City Council - Covid Grant	16,857	27,000
HMRC - Furlough Grant	17,589	19,043
	34,446	46,043

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Shop sales	12,192	56,720

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	15

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021 £	2020 £
Income from courses	Arts Education	42,499	39,034
Drop-in classes and yoga vouchers sold	Arts Education	-	915
Room hire	Arts Education	1,865	8,795
Miscellaneous income	Arts Education	653	4,554
Grants	Arts Education	520	1,162
		45,537	54,460

Grants received, included in the above, are as follows:

	2021 £	2020 £
National Lottery	-	1,162
Carers Support	270	-
Pilot Fundraising	250	-
	520	1,162

6. RAISING FUNDS

Raising donations and legacies

	2021 £	2020 £
Promotional printing	-	1,187
Advertising	883	908
	883	2,095

Other trading activities

	2021 £	2020 £
Purchases	7,414	14,984
Aggregate amounts	8,297	17,079

continued...

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Arts Education	53,806	-	53,806
Support Costs	28,827	2,386	31,213
	82,633	2,386	85,019

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Tutors fees	14,416	18,911
Course materials	(11)	534
Bank charges	1,225	2,501
Staff costs	48,420	65,522
Finance and administration	4,324	5,174
Property costs	14,259	37,649
	82,633	130,291

9. SUPPORT COSTS

	Governance costs
	£
Support Costs	2,386

Support costs, included in the above, are as follows:

	2021 Support Costs	2020 Total activities
	£	£
Independent examination	590	450
Statutory returns	53	133
Bookkeeping	1,743	2,050
	2,386	2,633

10. TRUSTEES' REMUNERATION AND BENEFITS

D Weisz, a director of the company received remuneration of £9,930 during the year in respect to his role as Manager of Evolution Arts, not as a Trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

continued...

11. STAFF COSTS

Staff costs during the year were as follows:

	2021	2020
	£	£
Salaries	47,080	62,978
Social security costs	2,747	3,684
Wages for sessional staff	-	-
Pension costs	-	-
	49,827	66,662
Average monthly headcount for the year was:	3	5

The charity considers its key management personnel to be the trustees/directors who received no benefits.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	46,067	-	46,067
Charitable activities			
Arts Education	53,298	1,162	54,460
Other trading activities	56,720	-	56,720
Investment income	15	-	15
Total	156,100	1,162	157,262
EXPENDITURE ON			
Raising funds	17,079	-	17,079
Charitable activities			
Arts Education	81,827	1,162	82,989
Support Costs	49,935	-	49,935
Total	148,841	1,162	150,003
NET INCOME	7,259	-	7,259
RECONCILIATION OF FUNDS			
Total funds brought forward	27,800	-	27,800
TOTAL FUNDS CARRIED FORWARD	35,059	-	35,059

continued...

13. INTANGIBLE FIXED ASSETS

	Intangible assets £
COST	
At 1 January 2021 and 31 December 2021	10,401
AMORTISATION	
At 1 January 2021 and 31 December 2021	10,401
NET BOOK VALUE	
At 31 December 2021	-
At 31 December 2020	-

14. TANGIBLE FIXED ASSETS

	Furniture, fittings and equipment £	Computer equipment £	Totals £
COST			
At 1 January 2021 and 31 December 2021	49,360	8,760	58,120
DEPRECIATION			
At 1 January 2021 and 31 December 2021	49,360	8,759	58,119
NET BOOK VALUE			
At 31 December 2021	-	1	1
At 31 December 2020	-	1	1

15. STOCKS

	2021 £	2020 £
Stocks	-	9,162

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	-	35
Prepayments	-	2,365
	-	2,400

continued...

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	-	2,412
Social security and other taxes	45	453
Studio and key deposits	-	800
Accrued expenses	8,127	876
Income received in advance	-	7,912
	8,172	12,453

18. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	35,059	(428)	34,631
TOTAL FUNDS	35,059	(428)	34,631

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	92,368	(92,796)	(428)
Restricted funds			
Carers Support	270	(270)	-
Pilot Fundraising	250	(250)	-
	520	(520)	-
TOTAL FUNDS	92,888	(93,316)	(428)

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	27,800	7,259	35,059
TOTAL FUNDS	27,800	7,259	35,059

continued...

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	156,100	(148,841)	7,259
Restricted funds			
National Lottery	1,162	(1,162)	-
TOTAL FUNDS	157,262	(150,003)	7,259

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

20. SHARE CAPITAL

Evolution Arts is a company limited by guarantee and accordingly does not have a share capital registered in England and Wales.

The charitable company's registered number and registered office address can be found on the legal and administrative information page.

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

EVOLUTION ARTS

England & Wales - Charity number 1133828

Accounts

REGISTERED COMPANY NUMBER: 07029960 (England and Wales)
REGISTERED CHARITY NUMBER: 1133828

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

FOR

EVOLUTION ARTS

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

EVOLUTION ARTS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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EVOLUTION ARTS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. 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).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

OBJECTIVES AND ACTIVITIES
Objectives, aims and values

a) Objectives

The principal objectives of Evolution Arts are to advance education in the arts and to protect and preserve public health through the dispensation of alternative forms of health treatment. Furthermore, Evolution Arts strives continually to encourage friendship, enhance life chances, improve confidence, raise self-esteem and increase well-being.

b) Aims

In working towards its vision Evolution Arts will:

Provide a range of courses and workshops in visual arts, dance, music, yoga, martial arts, and other disciplines aimed at enhancing health and well-being and creativity.

We aim to be a model of good practice in all that we do.

c) Values

- Equality

Evolution Arts aims to offer services which are accessible and meaningful to those living and working in Brighton and Hove and beyond.

- A supportive place to work

It aims to provide a supportive work-place for staff and volunteers, with an open and consultative management style. Staff development is at the heart of Evolution Arts' day-to-day working approach, striving to respond to staff needs - whether professional or personal.

- Ethical approach

Evolution Arts is dedicated to providing a service to its community that improves life chances and the quality of life, both physically emotionally and spiritually. Its activities support students in learning new skills in artistic and health disciplines, but may also increase the experience of positive emotion and self awareness in daily life. Evolution Arts is committed to using ethical suppliers and reducing the organisation's carbon footprint. The foundation of its values are drawn from the Buddhist tradition.

ii. Main Objectives for the year

- To continue offering an ever-changing range of affordable courses and workshops, with the introduction of new courses as well as maintaining the more profitable well-established ones.
- To increase customer attendance by improved and pro-active marketing strategies, including innovative and artistic email advertising and newsletters, thereby improving the financial stability and sustainability of the organisation.
- To develop links with community organisations and provide courses and workshops for a wider section of the community.

NOTE: The unprecedented Covid 19 pandemic, which began during 2020, necessitated a change in the charity's objectives. The main objectives from March 2020 became:

- To change and adapt the way in which Evolution Arts operates so as to provide the best chance of surviving the pandemic.
- To support the community by providing online courses and workshops.
- To support Evolution tutors by providing them an income through teaching.

iii. Significant Activities and Achievements

The team continued to research and devise an exciting programme of workshops and courses. The Spring term was just drawing to a close and the Summer programme had been devised and brochure sent to print when the Covid 19 pandemic resulted in the Arts Centre and Shop closing their doors in March 2020. Most courses and workshops were cancelled or postponed, with a couple of tutors managing to teach the last few remaining sessions online (notably Intermediate Photography and the Artist's Way).

The team worked with tutors to devise online courses and workshops and managed to run a programme of online courses and workshops during the rest of 2020. There was a brief period in November / December when some in person teaching (mainly art classes) resumed but due to social distancing requirements, far fewer students were able to participate in classes.

The most significant achievement of 2020 was that Evolution Arts managed to respond and adapt to the challenges of the pandemic and survive as an organisation. This was possible with the help of a generous landlord, Government support through the furlough scheme and rates related grants, the office team and tutors' creativity in putting on online courses as well as the shop being able to open when permitted, in particular, in the run up to Christmas.

The delivery of public benefit

Evolution Arts has fostered strong links with the local community since its creation. It offers a comprehensive range of courses and workshops to the public at affordable prices. The range of events offered and the way they are delivered aim to include all sectors of the community.

A small National Lottery Grant was awarded in January 2020 and this was used to deliver community classes for over 60s, those suffering from stress and anxiety and carers. Due to the pandemic some of these were delivered online rather than in person.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

Successful Courses

Our art classes (in particular acrylics, drawing and mosaics) remained popular whilst these were able to continue in person at the Arts Centre.

Against the background of the pandemic, the team worked closely with tutors to develop new methods of teaching using Zoom. Successful courses included the Artist's Way, Life Writing and Creative writing as well as a reduced art offering - Colour Theory and a Drawing Stories Workshop. Our resident nutritionist developed a series of online workshops to support people through lockdown including the successful Soothing Stress with Nutrition and Food and your Immune System which we ran several times. The team also worked with tutors to develop two new online courses for the lockdown era - Unfrazzle (reclaim your calm in six easy steps) and Kickstart your Morning Pages to support students who had previously studied the Artist's Way at Evolution.

The team worked with one of Evolution's tutors to develop a National Lottery subsidised course in the art of self-care with pre-recorded exercises as well as an online community function. The over 55s yoga class went online providing a community space and contact for the group throughout lockdown and beyond.

Once it was possible for groups of 6 to meet safely outdoors, Evolution Arts ran some outdoor photography workshops and a sell out Art in Park course.

Public benefit
The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

FINANCIAL REVIEW

Financial position

The year ended 31 December 2020 ended with a Surplus of £7,259 (2019: Deficit £1,027) all of which was an unrestricted surplus which after adding to general reserves brought forward now stand at £35,059.

Total incoming resources for 2020 amounted to £156,100 compared to £194,545 in the previous year, a decrease of £38,445 from 2019.

Total expenditure for 2020 amounted to £150,003 compared to £195,572 in the previous year, a decrease of £45,569 from 2019.

In line with SORP 2015, expenditure is analysed into two main categories; charitable activities of the charity and costs of generating funds. Charitable activities comprise the main work of the charity. Expenditure on charitable activities was £150,003 in 2020, compared to £195,572 in the previous year, an increase of £45,569.

Reserves policy

Evolution Arts is committed to using its resources in pursuit of its charitable objectives. It is also committed however to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of Evolution Arts operations.

As at 31 December 2020 the unrestricted reserves were £35,059. The Trustees consider that the level of unrestricted reserves should represent at least 3 months expenditure. Expenditure in the financial year was £150,003 which equates to £12,500 per month at current spending levels. The charity is currently holding reserves that equate to 2.8 months expenditure. The Board of Trustees regularly monitors the level of reserves and takes appropriate action if reserves fall outside the desired range. The Trustees have established policies to increase general reserves in 2020 whilst maintaining the ethos of the charity.

FUTURE PLANS

The Arts Centre is a much loved Brighton institution and the team will be looking to explore alternative ways of creating a sustainable future for the Art Centre against the ever changing backdrop of the Covid 19 pandemic. The office team will continue to run a mix of online and in-person (Covid permitting) courses and workshops as well as developing new outdoor workshops. The team will also seek to increase the use of social media (Facebook, Instagram) to raise the digital profile of the Arts Centre.

The Trustees will seek to develop closer ties to the Brighton Buddhist Centre and explore ways in which the two sister charities can support each other in these challenging times.

NOTE: since setting the above plans for the future much has happened at Evolution Arts. The Landlord, the Windhorse Trust, gave Evolution Arts notice in December 2020 that it was going to put the building at 89 Western Road on the market. The building was sold on 11 June 2021 and the Arts Centre office re-located to the premises of sister charity, the Brighton Buddhist Centre in Tichborne Street during the course of June. The Evolution shop closed down in June 2021 with all proceeds of the sale of remaining stock and fixtures and fittings going towards the funding of the Arts Centre. The office team will continue to run the Arts Centre from the "Evolution hub" in Tichborne Street using various other venues in Brighton to deliver art classes and will be devoting the second half of 2021 to developing new ways to operate to create a more sustainable future for the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Evolution Arts is a charitable company limited by guarantee; it was incorporated on 25 September 2009 and registered as a charity on 27 January 2010. The unincorporated organisation was originally constituted on 23 October 1992 and registered as a charity on 17 December 1992 (number 1062986).

Evolution Arts was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association. Under those Articles, the Trustees are elected at each Annual General Meeting by the Members of the organisation for a one year term. New Trustees can also be co-opted at a special General Meeting.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Evolution Arts is run by an Executive Committee comprising the Trustees. In addition to the AGM the Executive Committee meets at least two times per year to receive operational reports, review and agree policies and procedures and address issues around strategic planning and budgeting. They delegate the day to day running of Evolution Arts to the General Manager and staff. The Director supervises and offers direct support to the General Manager and staff. The General Manager is responsible for the day to day running of the organisation, including the management of personnel, the building, charitable activities, risk management and finances. The General Manager also plays a key role in the Governance of the organisation in a strategic planning capacity.

Since its inception Evolution Arts has been run on the basis of Buddhist values in both ethical and operational matters. Members (and therefore Trusteeship) of Evolution Arts is restricted to members of the Triratna Buddhist Order (Brighton), registered charity number 273682. This helps Evolution Arts maintain close communication with the Triratna Buddhist Order, thus informing and preserving the organisation's ethical approach.

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 Company number
07029960 (England and Wales)

Registered Charity number
1133828

Registered office
17 Tichborne Street
Brighton
East Sussex
BN1 1UR

Trustees
Dr C Drake
J Linney
D Weisz (appointed 6.8.20)
P L Shann (resigned 6.8.20)

Independent Examiner
Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Working name
Evolution Arts and Natural Health Centre

Bankers
Co-operative Bank Ltd
Delf House
Southway
WN8 6WT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Evolution Arts for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 20/08/21 and signed on its behalf by:

(DAVID WEISZ)

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EVOLUTION ARTS

Independent examiner's report to the trustees of Evolution Arts ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 22nd August 2021.

EVOLUTION ARTS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	46,067	-	46,067	192
Charitable activities	5				
Arts Education		53,298	1,162	54,460	95,723
Other trading activities	3	56,720	-	56,720	98,630
Investment income	4	15	-	15	-
Total		156,100	1,162	157,262	194,545
EXPENDITURE ON					
Raising funds	6	17,079	-	17,079	29,852
Charitable activities	7				
Arts Education		81,827	1,162	82,989	91,854
Support Costs		49,935	-	49,935	73,866
Total		148,841	1,162	150,003	195,572
NET INCOME/(EXPENDITURE)		7,259	-	7,259	(1,027)
RECONCILIATION OF FUNDS					
Total funds brought forward		27,800	-	27,800	28,827
TOTAL FUNDS CARRIED FORWARD		35,059	-	35,059	27,800

The notes form part of these financial statements

EVOLUTION ARTS

BALANCE SHEET
31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	14	1	-	1	1
CURRENT ASSETS					
Stocks	15	9,162	-	9,162	9,655
Debtors	16	2,400	-	2,400	2,637
Cash at bank and in hand		35,949	-	35,949	32,981
		47,511	-	47,511	45,273
CREDITORS					
Amounts falling due within one year	17	(12,453)	-	(12,453)	(17,474)
NET CURRENT ASSETS		35,058	-	35,058	27,799
TOTAL ASSETS LESS CURRENT LIABILITIES		35,059	-	35,059	27,800
NET ASSETS		35,059	-	35,059	27,800
FUNDS	18				
Unrestricted funds				35,059	27,800
TOTAL FUNDS				35,059	27,800

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20/08/21 and were signed on its behalf by:

(DAVID WEISZ)

Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The trustees have taken advantage of the various sources of Government support during the COVID-19 pandemic and consider that it will not have a significant impact on the company's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The trustees regard any impact to be short term rather than affecting the company's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

Income
Grants
Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset. Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

Other Income
All other incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure
Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the charitable activity where the cost relates directly to that activity. However, the cost of overall direction and administration of the charity, comprising the salary and overhead costs of the central function, is apportioned between charitable activities and costs of generating funds.

Tangible fixed assets
Depreciation is provided at rates calculated to write off the cost of each assets over its expected useful life as follows:
- Furniture, Fittings and Equipment 3 years
- Computer Equipment 3 years
-Intangible Assets 5 years

The company does not presently have a minimum value for capitalisation of fixed assets.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the charity is potentially exempt from taxation in respect of income and capital gains within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of Chargeable Gains Act 1992 to the extent that such income and gains are applied exclusively to charitable purposes

continued...

1. ACCOUNTING POLICIES - continued

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. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	24	192
Grants	46,043	-
	46,067	192

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Brighton and Hove City Council - Covid Grant	27,000	-
HMRC - Furlough Grant	19,043	-
	46,043	-

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Shop sales	56,720	98,630

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	15	-

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2020 £	2019 £
Income from courses	Arts Education	39,034	75,156
Drop-in classes and yoga vouchers sold	Arts Education	915	2,446
Room hire	Arts Education	8,795	18,052
Miscellaneous income	Arts Education	4,554	69
Grants	Arts Education	1,162	-
		54,460	95,723

Grants received, included in the above, are as follows:

	2020 £	2019 £
National Lottery	1,162	-

6. RAISING FUNDS

Raising donations and legacies

	2020 £	2019 £
Promotional printing	1,187	3,882
Advertising	908	808
	2,095	4,690

Other trading activities

	2020 £	2019 £
Purchases	14,984	25,162
Aggregate amounts	17,079	29,852

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Arts Education	82,989	-	82,989
Support Costs	47,302	2,633	49,935
	130,291	2,633	132,924

continued...

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020	2019
	£	£
Tutors fees	18,911	28,036
Course materials	534	1,498
Complimentary refreshments	-	40
Bank charges	2,501	2,499
Staff costs	65,522	66,093
Finance and administration	5,174	5,947
Property costs	37,649	59,000
	130,291	163,113

9. SUPPORT COSTS

	Governance costs
	£
Support Costs	2,633

Support costs, included in the above, are as follows:

	2020 Support Costs	2019 Total activities
	£	£
Independent examination	450	450
Statutory returns	133	347
Bookkeeping	2,050	1,810
	2,633	2,607

10. TRUSTEES' REMUNERATION AND BENEFITS

D Weisz, a director of the company received remuneration of £17,440 during the year in respect to his role as Manager of Evolution Arts, not as a Trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

11. STAFF COSTS

Staff costs during the year were as follows:

	2020	2019
	£	£
Salaries	62,978	62,879
Social security costs	3,684	3,724
Wages for sessional staff	-	-
Pension costs	-	76
	66,662	66,679
Average monthly headcount for the year was:	5	5

The charity considers its key management personnel to be the trustees/directors who received no benefits.

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	192	-	192
Charitable activities			
Arts Education	95,723	-	95,723
Other trading activities	98,630	-	98,630
Total	194,545	-	194,545
EXPENDITURE ON			
Raising funds	29,852	-	29,852
Charitable activities			
Arts Education	91,854	-	91,854
Support Costs	73,866	-	73,866
Total	195,572	-	195,572
NET INCOME/(EXPENDITURE)	(1,027)	-	(1,027)
RECONCILIATION OF FUNDS			
Total funds brought forward	28,827	-	28,827
TOTAL FUNDS CARRIED FORWARD	27,800	-	27,800

13. INTANGIBLE FIXED ASSETS

	Intangible assets £
COST	
At 1 January 2020 and 31 December 2020	10,401
AMORTISATION	
At 1 January 2020 and 31 December 2020	10,401
NET BOOK VALUE	
At 31 December 2020	-
At 31 December 2019	-

continued...

14. TANGIBLE FIXED ASSETS

	Furniture, fittings and equipment £	Computer equipment £	Totals £
COST			
At 1 January 2020 and 31 December 2020	49,360	8,760	58,120
DEPRECIATION			
At 1 January 2020 and 31 December 2020	49,360	8,759	58,119
NET BOOK VALUE			
At 31 December 2020	-	1	1
At 31 December 2019	-	1	1

15. STOCKS

	2020 £	2019 £
Stocks	9,162	9,655

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	35	273
Prepayments	2,365	2,364
	2,400	2,637

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	2,412	5,859
Social security and other taxes	453	1,274
Studio and key deposits	800	980
Accrued expenses	876	440
Income received in advance	7,912	8,921
	12,453	17,474

continued...

18. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	27,800	7,259	35,059
TOTAL FUNDS	27,800	7,259	35,059

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	156,100	(148,841)	7,259
Restricted funds			
National Lottery	1,162	(1,162)	-
TOTAL FUNDS	157,262	(150,003)	7,259

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	28,827	(1,027)	27,800
TOTAL FUNDS	28,827	(1,027)	27,800

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	194,545	(195,572)	(1,027)
TOTAL FUNDS	194,545	(195,572)	(1,027)

continued...

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

20. SHARE CAPITAL

Evolution Arts is a company limited by guarantee and accordingly does not have a share capital registered in England and Wales.

The charitable company's registered number and registered office address can be found on the legal and administrative information page.

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