

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**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 6</b>
<b>Independent Examiner's Report</b>	<b>7</b>
<b>Statement of Financial Activities</b>	<b>8</b>
<b>Balance Sheet</b>	<b>9</b>
<b>Notes to the Financial Statements</b>	<b>10 to 17</b>

## **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).

## **EVOLUTION ARTS**

### **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).

## **EVOLUTION ARTS**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2020**

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.

## **EVOLUTION ARTS**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **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.

## **EVOLUTION ARTS**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **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 Titchborne 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

## EVOLUTION ARTS

### 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 (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').

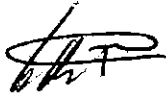
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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: 22<sup>nd</sup> 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	46,067	-	46,067	192
<b>Charitable activities</b>					
Arts Education	5	53,298	1,162	54,460	95,723
Other trading activities	3	56,720	-	56,720	98,630
Investment income	4	15	-	15	-
<b>Total</b>		<u>156,100</u>	<u>1,162</u>	<u>157,262</u>	<u>194,545</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	17,079	-	17,079	29,852
<b>Charitable activities</b>					
Arts Education	7	81,827	1,162	82,989	91,854
Support Costs		49,935	-	49,935	73,866
<b>Total</b>		<u>148,841</u>	<u>1,162</u>	<u>150,003</u>	<u>195,572</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>7,259</u>	<u>-</u>	<u>7,259</u>	<u>(1,027)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		27,800	-	27,800	28,827
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>35,059</u></u>	<u><u>-</u></u>	<u><u>35,059</u></u>	<u><u>27,800</u></u>

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 £
<b>FIXED ASSETS</b>					
Tangible assets	14	1	-	1	1
<b>CURRENT ASSETS</b>					
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
		<u>47,511</u>	<u>-</u>	<u>47,511</u>	<u>45,273</u>
<b>CREDITORS</b>					
Amounts falling due within one year	17	(12,453)	-	(12,453)	(17,474)
<b>NET CURRENT ASSETS</b>		<u>35,058</u>	<u>-</u>	<u>35,058</u>	<u>27,799</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>35,059</u>	<u>-</u>	<u>35,059</u>	<u>27,800</u>
<b>NET ASSETS</b>		<u>35,059</u>	<u>-</u>	<u>35,059</u>	<u>27,800</u>
<b>FUNDS</b>	18				
Unrestricted funds				35,059	27,800
<b>TOTAL FUNDS</b>				<u>35,059</u>	<u>27,800</u>

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 Weiss (DAVID WEISS)  
Trustee

The notes form part of these financial statements

## **EVOLUTION ARTS**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **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

**EVOLUTION ARTS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**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	-
	<u>46,067</u>	<u>192</u>

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	-
	<u>46,043</u>	<u>-</u>

**3. OTHER TRADING ACTIVITIES**

	2020	2019
	£	£
Shop sales	<u>56,720</u>	<u>98,630</u>

**4. INVESTMENT INCOME**

	2020	2019
	£	£
Deposit account interest	<u>15</u>	<u>-</u>

**EVOLUTION ARTS****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020****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	-
		<u>54,460</u>	<u>95,723</u>

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

	2020 £	2019 £
National Lottery	<u>1,162</u>	<u>-</u>

**6. RAISING FUNDS****Raising donations and legacies**

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

**Other trading activities**

	2020 £	2019 £
Purchases	<u>14,984</u>	<u>25,162</u>
Aggregate amounts	<u>17,079</u>	<u>29,852</u>

**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
	<u>130,291</u>	<u>2,633</u>	<u>132,924</u>

**EVOLUTION ARTS****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020****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
	<u>130,291</u>	<u>163,113</u>

**9. SUPPORT COSTS**

	Governance costs
	£
Support Costs	<u>2,633</u>

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
	<u>2,633</u>	<u>2,607</u>

**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
	<u>66,662</u>	<u>66,679</u>

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.

**EVOLUTION ARTS****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020****12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

**13. INTANGIBLE FIXED ASSETS**

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



**EVOLUTION ARTS****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020****14. TANGIBLE FIXED ASSETS**

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

**EVOLUTION ARTS****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020****18. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

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

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

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

**EVOLUTION ARTS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**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.