

EXETER VISUAL ART

England & Wales · Charity number 1137334

Details

Status	Registered
Legal form	Charitable company
Company number	06385979
Registered	2010-08-09
Register	View on the Charity Commission register

Contact

Address	Eva Studios Alphin Brook Road Marsh Barton Trading Estate Exeter EX2 8TH
Phone	01392413110
Email	eva_studios@yahoo.co.uk
Website	www.evastudios.co.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO PROMOTE THE ARTS IN PARTICULAR THE SOCIAL ECONOMIC AND CULTURAL CONTRIBUTION OF VISUAL ART FOR THE PUBLIC BENEFIT. THIS CLAUSE MAY BE AMENDED BY SPECIAL RESOLUTION BUT ONLY WITH THE PRIOR WRITTEN CONSENT OF THE COMMISSION OR WHERE IT IS NO LONGER REQUIRED, AS PERMITTED BY LAW.

Activities: Exeter Visual Art provide affordable workspace and facilities to rent for artists in Exeter and the South West region. eva studios have 39 studio spaces & communal facilities in a supportive, artist-led environment that exists to promote the social, economic and cultural contribution of visual art for the public benefit.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** SOUTH WEST OF ENGLAND, EXETER CITY, DEVON, CORNWALL AND BRISTOL
- Bristol City
- Cornwall
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£45,800	£46,524	-	-
2023-10-31	£46,318	£50,701	-	-
2022-10-31	£46,660	£47,348	-	-
2021-10-31	£41,477	£42,635	-	-
2020-10-31	£41,319	£42,005	-	-

Trustees

Name	Role	Appointed
Samuel Moscrop		2015-12-17
Tracey Jane Baker		2020-10-19
matthew hammond		2015-06-06

EXETER VISUAL ART

England & Wales - Charity number 1137334

Accounts

Company registration number: **06385979**

Exeter Visual Art
Unaudited Financial Statements
for the year ended 31 October 2024

Exeter Visual Art

Unaudited Financial Statements

Year ended 31 October 2024

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Exeter Visual Art

Officers and Professional Advisers

Year ended 31 October 2024

Directors

Tracey Jane Baker
Matthew Roland James Hammond
Rolfe James Mooney
Mr Samuel Moscrop

Registered office

Marsh Gate House Alphin Brook Road
Marsh Barton Trading Estate
Exeter
Devon
EX2 8TH
England

Accountant

DP Associates (Accountancy) Limited
Long Barn
Ashwell Park
Ilminster
Somerset
TA19 9DX
United Kingdom

Exeter Visual Art

Directors' Report

Year ended 31 October 2024

The directors present their report and the unaudited financial statements of the company for the year ended 31 October 2024.

DIRECTORS

The directors who served the company during the year were as follows:

Tracey Jane Baker

Matthew Roland James Hammond

Rolfe James Mooney

Mr Samuel Moscrop

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 17 July 2025 and signed on behalf of the board by:

Mr Samuel Moscrop

Director

Exeter Visual Art

Report to the board of directors on the preparation of the unaudited statutory financial statements of Exeter Visual Art

Year ended 31 October 2024

As described on the statement of financial position, the Board of Directors of Exeter Visual Art are responsible for the preparation of the financial statements for the year ended 31 October 2024, which comprise the income statement, statement of financial position and related notes.

You consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

DP Associates (Accountancy) Limited

Long Barn
Ashwell Park
Ilminster
Somerset
TA19 9DX
United Kingdom

Date: 17 July 2025

Exeter Visual Art

Income Statement

Year ended 31 October 2024

	2024	2023
	£	£
Turnover	45,800	46,318
Cost of sales	(365)	(290)
Gross profit	<u>45,435</u>	<u>46,028</u>
Administrative expenses	(46,159)	(50,411)
Operating loss	<u>(724)</u>	<u>(4,383)</u>
Loss before tax	(724)	(4,383)
Tax on loss	-	-
Loss for the financial year	<u>(724)</u>	<u>(4,383)</u>

The company has no other recognised items of income or expense other than the results for the year as set out above.

The notes on pages 6 to 7 form part of these financial statements.

Exeter Visual Art

Statement of Financial Position

31 October 2024

	2024	2023
	£	£
Current assets		
Cash at bank and in hand	36,636	37,360
Net current assets	<u>36,636</u>	<u>37,360</u>
Total assets less current liabilities	<u>36,636</u>	<u>37,360</u>
Capital and reserves		
Profit and loss account	36,636	37,360
Shareholders funds	<u>36,636</u>	<u>37,360</u>

For the year ending 31 October 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 17 July 2025, and are signed on behalf of the board by:

 Mr Samuel Moscrop
 Director

Company registration number: 06385979

The notes on pages 6 to 7 form part of these financial statements.

Exeter Visual Art

Notes to the Financial Statements

Year ended 31 October 2024

1 General information

The company is a private company limited by shares and is registered in England and Wales. The address of the registered office is Marsh Gate House Alphin Brook Road, Marsh Barton Trading Estate, Exeter, Devon, EX2 8TH, England.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price and are subsequently measured as follows: Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost. Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

All other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Exeter Visual Art

Notes to the Financial Statements (continued)

Year ended 31 October 2024

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4 Average number of employees

The average number of persons employed by the company during the year was nil (2023: 1).

Exeter Visual Art

Detailed Income Statement

Year ended 31 October 2024

TURNOVER

	2024	2023
	£	£
Sales	45,800	46,318

COST OF SALES

	2024	2023
	£	£
Purchases	365	290

Gross profit

45,435	46,028
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ADMINISTRATIVE EXPENSES

	2024	2023
	£	£
Wages and salaries	6,020	6,105
Rent	25,000	25,000
Rates	3,648	4,238
Light, heating and power	7,017	10,050
Printing, postage and stationery	18	-
Telephone	1,568	850
Accountancy fees	600	600
General insurance	1,285	1,114
Repairs and maintenance	155	619
Cleaning	490	440
Subscriptions	-	32
Sundry expenses	358	1,363
	46,159	50,411

Exeter Visual Art
Detailed Income Statement (continued)
Year ended 31 October 2024

Operating loss	(724)	(4,383)
Loss before tax	(724)	(4,383)
Loss for the financial year	(724)	(4,383)

EXETER VISUAL ART

England & Wales - Charity number 1137334

Accounts

**EXETER VISUAL ART
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

DP Associates (Accountancy) Limited
Unit B Long Barn
Ashwell Park
Ilminster
Somerset
TA19 9DX

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**Exeter Visual Art
Company Information
For The Year Ended 31 October 2023**

Directors	Mr Samuel Moscrop Mr Rolfe Mooney Mr Matthew Hammond Ms Tracey Baker
Company Number	06385979
Registered Office	Marsh Gate House Alphin Brook Road Marsh Barton Trading Estate Exeter Devon EX2 8TH
Business	Marsh Gate House Alphin Brook Road Marsh Barton Trading Estate Exeter Devon EX2 8TH
Accountants	DP Associates (Accountancy) Limited Unit B Long Barn Ashwell Park Ilminster Somerset TA19 9DX

Exeter Visual Art
Company No. 06385979
Directors' Report For The Year Ended 31 October 2023

The directors present their report and the financial statements for the year ended 31 October 2023.

Directors

The directors who held office during the year were as follows:

Mr Samuel Moscrop
Mr Rolfe Mooney
Mr Matthew Hammond
Ms Tracey Baker

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr Samuel Moscrop
Director

25/07/2024

**Exeter Visual Art
Accountants' Report
For The Year Ended 31 October 2023**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 October 2023 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

25/07/2024

DP Associates (Accountancy) Limited
Unit B Long Barn
Ashwell Park
Ilminster
Somerset
TA19 9DX

**Exeter Visual Art
Income and Expenditure Account
For The Year Ended 31 October 2023**

	Notes	2023 £	2022 £
TURNOVER		46,318	46,660
Cost of sales		(290)	(958)
		<hr/>	<hr/>
GROSS SURPLUS		46,028	45,702
Distribution costs		-	(466)
Administrative expenses		(50,411)	(45,924)
		<hr/>	<hr/>
OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR		<u>(4,383)</u>	<u>(688)</u>

The notes on page 6 form part of these financial statements.

**Exeter Visual Art
Balance Sheet
As At 31 October 2023**

	Notes	2023		2022	
		£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		37,360		41,743	
		37,360		41,743	
NET CURRENT ASSETS (LIABILITIES)			37,360		41,743
TOTAL ASSETS LESS CURRENT LIABILITIES			37,360		41,743
NET ASSETS					
Income and Expenditure Account			37,360		41,743
			37,360		41,743
MEMBERS' FUNDS			37,360		41,743

For the year ending 31 October 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Mr Samuel Moscrop

Director

25/07/2024

The notes on page 6 form part of these financial statements.

Exeter Visual Art
Notes to the Financial Statements
For The Year Ended 31 October 2023

1. General Information

Exeter Visual Art is a private company, limited by guarantee, incorporated in England & Wales, registered number 06385979. The registered office is Marsh Gate House Alphin Brook Road, Marsh Barton Trading Estate, Exeter, Devon, EX2 8TH.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2022: 1)

4. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Exeter Visual Art
Detailed Income and Expenditure Account
For The Year Ended 31 October 2023

	2023		2022	
	£	£	£	£
TURNOVER				
Sales		46,318		46,660
COST OF SALES				
Purchases	290		-	
Deposits repaid	-		958	
	-	(290)	958	(958)
GROSS SURPLUS		46,028		45,702
Distribution Costs				
Waste disposal	-		466	
	-	-	466	(466)
Administrative Expenses				
Wages and salaries	6,105		5,605	
Rent	25,000		25,000	
Rates	4,238		3,302	
Light and heat	10,050		6,270	
Water rates	-		84	
Repairs and maintenance	619		1,670	
Cleaning	440		-	
Insurance	1,114		987	
Printing, postage and stationery	-		45	
Telecommunications and data costs	850		692	
Website costs	-		496	
Accountancy fees	600		626	
Subscriptions	32		702	
Sundry expenses	1,363		445	
	-	(50,411)	-	(45,924)
OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR		(4,383)		(688)

EXETER VISUAL ART

England & Wales - Charity number 1137334

Accounts

**EXETER VISUAL ART
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

DP Associates (Accountancy) Limited
Unit B Long Barn
Ashwell Park
Ilminster
Somerset
TA19 9DX

**Exeter Visual Art
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 October 2022**

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**Exeter Visual Art
Company Information
For The Year Ended 31 October 2022**

Directors	Mr Samuel Moscrop Mr Rolfe Mooney Mr Matthew Hammond Ms Tracey Baker
Company Number	06385979
Registered Office	Marsh Gate House Alphin Brook Road Marsh Barton Trading Estate Exeter Devon EX2 8TH
Business	Marsh Gate House Alphin Brook Road Marsh Barton Trading Estate Exeter Devon EX2 8TH
Accountants	DP Associates (Accountancy) Limited Unit B Long Barn Ashwell Park Ilminster Somerset TA19 9DX

Exeter Visual Art
Company No. 06385979
Directors' Report For The Year Ended 31 October 2022

The directors present their report and the financial statements for the year ended 31 October 2022.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the year were as follows:

Mr Samuel Moscrop
Mr Rolfe Mooney
Mr Matthew Hammond
Ms Tracey Baker

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr Matthew Hammond
Director

27/07/2023

**Exeter Visual Art
Accountants' Report
For The Year Ended 31 October 2022**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 October 2022 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

27/07/2023

DP Associates (Accountancy) Limited
Unit B Long Barn
Ashwell Park
Ilminster
Somerset
TA19 9DX

**Exeter Visual Art
Income and Expenditure Account
For The Year Ended 31 October 2022**

	Notes	2022 £	2021 £
TURNOVER		46,660	41,477
Cost of sales		(958)	(152)
		<hr/>	<hr/>
GROSS SURPLUS		45,702	41,325
Distribution costs		(466)	(392)
Administrative expenses		(45,924)	(42,091)
		<hr/>	<hr/>
OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR		<u>(688)</u>	<u>(1,158)</u>

The notes on page 6 form part of these financial statements.

**Exeter Visual Art
Balance Sheet
As At 31 October 2022**

	Notes	2022		2021	
		£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		41,743		42,431	
		41,743		42,431	
NET CURRENT ASSETS (LIABILITIES)			41,743		42,431
TOTAL ASSETS LESS CURRENT LIABILITIES			41,743		42,431
NET ASSETS					
Income and Expenditure Account			41,743		42,431
			41,743		42,431
MEMBERS' FUNDS			41,743		42,431

For the year ending 31 October 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Mr Matthew Hammond

Director

27/07/2023

The notes on page 6 form part of these financial statements.

Exeter Visual Art
Notes to the Financial Statements
For The Year Ended 31 October 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 1 (2021: 1)

3. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

4. General Information

Exeter Visual Art is a private company, limited by guarantee, incorporated in England & Wales, registered number 06385979. The registered office is Marsh Gate House Alphin Brook Road, Marsh Barton Trading Estate, Exeter, Devon, EX2 8TH.

Exeter Visual Art
Detailed Income and Expenditure Account
For The Year Ended 31 October 2022

	2022		2021	
	£	£	£	£
TURNOVER				
Sales		46,660		41,477
COST OF SALES				
Deposits repaid	958		152	
		(958)		(152)
GROSS SURPLUS		45,702		41,325
Distribution Costs				
Waste disposal	466		392	
		(466)		(392)
Administrative Expenses				
Wages and salaries	5,605		3,270	
Rent	25,000		25,000	
Rates	3,302		3,302	
Light and heat	6,270		3,675	
Water rates	84		3,231	
Repairs and maintenance	1,670		880	
Insurance	987		872	
Printing, postage and stationery	45		6	
Telecommunications and data costs	692		651	
Website costs	496		296	
Accountancy fees	626		600	
Subscriptions	702		-	
Sundry expenses	445		308	
		(45,924)		(42,091)
OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR		(688)		(1,158)

EXETER VISUAL ART

England & Wales - Charity number 1137334

Accounts

**EXETER VISUAL ART
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021**

DP Associates (Accountancy) Limited

Unit 2 Beech Barn
Eaglewood Park
Ilminster
Somerset
TA19 9DQ

**Exeter Visual Art
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 October 2021**

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**Exeter Visual Art
Company Information
For The Year Ended 31 October 2021**

Directors	Mr Samuel Moscrop Mr Rolfe Mooney Mr Matthew Hammond Ms Tracey Baker
Company Number	06385979
Registered Office	Marsh Gate House Alphin Brook Road Marsh Barton Trading Estate Exeter Devon EX2 8TH
Business	Marsh Gate House Alphin Brook Road Marsh Barton Trading Estate Exeter Devon EX2 8TH
Accountants	DP Associates (Accountancy) Limited Unit 2 Beech Barn Eaglewood Park Ilminster Somerset TA19 9DQ

Exeter Visual Art
Company No. 06385979
Directors' Report For The Year Ended 31 October 2021

The directors present their report and the financial statements for the year ended 31 October 2021.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the year were as follows:

Mr Samuel Moscrop

Mr Rolfe Mooney

Mr Matthew Hammond

Ms Tracey Baker

APPOINTED 01/11/2020

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr Matthew Hammond

Director

28/06/2022

**Exeter Visual Art
Accountants' Report
For The Year Ended 31 October 2021**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 October 2021 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

28/06/2022

DP Associates (Accountancy) Limited
Unit 2 Beech Barn
Eaglewood Park
Ilminster
Somerset
TA19 9DQ

**Exeter Visual Art
Income and Expenditure Account
For The Year Ended 31 October 2021**

	Notes	2021 £	2020 £
TURNOVER		41,477	41,319
Cost of sales		(152)	(640)
		<hr/>	<hr/>
GROSS SURPLUS		41,325	40,679
Distribution costs		(392)	(441)
Administrative expenses		(42,091)	(40,924)
		<hr/>	<hr/>
OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR		<u>(1,158)</u>	<u>(686)</u>

The notes on page 6 form part of these financial statements.

**Exeter Visual Art
Balance Sheet
As at 31 October 2021**

	Notes	2021		2020	
		£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		42,431		43,589	
		42,431		43,589	
NET CURRENT ASSETS (LIABILITIES)			42,431		43,589
TOTAL ASSETS LESS CURRENT LIABILITIES			42,431		43,589
NET ASSETS					
Income and Expenditure Account			42,431		43,589
			42,431		43,589
MEMBERS' FUNDS			42,431		43,589
			42,431		43,589

For the year ending 31 October 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Mr Matthew Hammond

Director

28/06/2022

The notes on page 6 form part of these financial statements.

Exeter Visual Art
Notes to the Financial Statements
For The Year Ended 31 October 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 1 (2020: 1)

3. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

4. General Information

Exeter Visual Art is a private company, limited by guarantee, incorporated in England & Wales, registered number 06385979. The registered office is Marsh Gate House Alphin Brook Road, Marsh Barton Trading Estate, Exeter, Devon, EX2 8TH.

**Exeter Visual Art
Detailed Income and Expenditure Account
For The Year Ended 31 October 2021**

	2021		2020	
	£	£	£	£
TURNOVER				
Sales		41,477		41,319
COST OF SALES				
Deposits repaid	152		640	
		(152)		(640)
GROSS SURPLUS		41,325		40,679
Distribution Costs				
Waste disposal	392		441	
		(392)		(441)
Administrative Expenses				
Wages and salaries	3,270		2,790	
Rent	25,000		25,000	
Rates	3,302		3,287	
Light and heat	3,675		5,951	
Water rates	3,231		909	
Repairs and maintenance	880		279	
Insurance	872		828	
Printing, postage and stationery	6		50	
Telecommunications and data costs	651		880	
Website costs	296		-	
Accountancy fees	600		600	
Sundry expenses	308		350	
		(42,091)		(40,924)
OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR		<u>(1,158)</u>		<u>(686)</u>

EXETER VISUAL ART

England & Wales - Charity number 1137334

Accounts

**EXETER VISUAL ART
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

DP Associates (Accountancy) Limited

Unit 2 Beech Barn
Eaglewood Park
Ilminster
Somerset
TA19 9DQ

**Exeter Visual Art
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 October 2020**

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**Exeter Visual Art
Company Information
For The Year Ended 31 October 2020**

Directors	Mr Samuel Moscrop Mr Rolfe Mooney Mr Matthew Hammond
Company Number	06385979
Registered Office	Marsh Gate House Alphin Brook Road Marsh Barton Trading Estate Exeter Devon EX2 8TH
Accountants	DP Associates (Accountancy) Limited Unit 2 Beech Barn Eaglewood Park Ilminster Somerset TA19 9DQ

Exeter Visual Art
Company No. 06385979
Directors' Report For The Year Ended 31 October 2020

The directors present their report and the financial statements for the year ended 31 October 2020.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the year were as follows:

Mr Samuel Moscrop
Mr Rolfe Mooney
Mr Matthew Hammond

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr Matthew Hammond

Director

28/07/2021

**Exeter Visual Art
Accountants' Report
For The Year Ended 31 October 2020**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 October 2020 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

28/07/2021

DP Associates (Accountancy) Limited

Unit 2 Beech Barn
Eaglewood Park
Ilminster
Somerset
TA19 9DQ

**Exeter Visual Art
Income and Expenditure Account
For The Year Ended 31 October 2020**

	Notes	2020 £	2019 £
TURNOVER		41,319	47,946
Cost of sales		(640)	(303)
		<hr/>	<hr/>
GROSS SURPLUS		40,679	47,643
Distribution costs		(441)	-
Administrative expenses		(40,924)	(40,692)
		<hr/>	<hr/>
OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(686)	6,951
		<hr/> <hr/>	<hr/> <hr/>

The notes on page 6 form part of these financial statements.

**Exeter Visual Art
Balance Sheet
As at 31 October 2020**

	2020		2019	
Notes	£	£	£	£
CURRENT ASSETS				
Cash at bank and in hand	43,589		44,275	
	43,589		44,275	
NET CURRENT ASSETS (LIABILITIES)		43,589		44,275
TOTAL ASSETS LESS CURRENT LIABILITIES		43,589		44,275
NET ASSETS		43,589		44,275
Income and Expenditure Account		43,589		44,275
MEMBERS' FUNDS		43,589		44,275

For the year ending 31 October 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Mr Matthew Hammond

Director

28/07/2021

The notes on page 6 form part of these financial statements.

**Exeter Visual Art
Notes to the Financial Statements
For The Year Ended 31 October 2020**

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 1 (2019: 1)

3. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

4. General Information

Exeter Visual Art is a private company, limited by guarantee, incorporated in England & Wales, registered number 06385979. The registered office is Marsh Gate House Alphin Brook Road, Marsh Barton Trading Estate, Exeter, Devon, EX2 8TH.

**Exeter Visual Art
Detailed Income and Expenditure Account
For The Year Ended 31 October 2020**

	2020		2019	
	£	£	£	£
TURNOVER				
Sales		41,319		47,946
COST OF SALES				
Deposits repaid	640		303	
		(640)		(303)
GROSS SURPLUS		40,679		47,643
Distribution Costs				
Waste disposal	441		-	
		(441)		-
Administrative Expenses				
Wages and salaries	2,790		3,120	
Rent	25,000		25,000	
Rates	3,287		3,230	
Light and heat	5,951		5,650	
Water rates	909		-	
Repairs and maintenance	279		799	
Other premises costs	-		374	
Insurance	828		785	
Printing, postage and stationery	50		-	
Telecommunications and data costs	880		-	
Telecommunications	-		787	
Accountancy fees	600		613	
Sundry expenses	350		334	
		(40,924)		(40,692)
OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(686)		6,951