



**ART CARE EDUCATION**

# Business Plan For 2025

Art Care Education  
Old Town Hall  
Market Place  
Somerton  
Somerset  
TA11 7NB

Charity Number: 1166886

01458 273008  
[hello@acearts.co.uk](mailto:hello@acearts.co.uk)  
[www.acearts.co.uk](http://www.acearts.co.uk)

December 2024

## IN BRIEF

ACEarts has been established for over eight years and continues to grow, both within the community and in the wider art world. Our annual programme of exhibitions underpins all the other work we do:

- supporting local artists and makers;
- working with specific groups through our outreach programme;
- holding workshops, classes, group meetings and other events.
- continuing to make The Old Town Hall a focal point for artistic excellence in the centre of our historic town and community.

We aim to inspire everyone to engage with art in some way for their well-being, growth and personal development, whatever their circumstances. We believe everyone can, and should, benefit from creativity.

We want to be financially stable, independent and able to offer art based opportunities to all,

We want to continue supporting local artists.

## ABOUT THE CHARITY

Art Care Education, known as ACEarts, was created in 2016 starting out in The Courthouse, West Street whilst renovations were completed on our current building. The charity then moved into The Old Town Hall, a centrally located listed building with a ground floor retail space and upper gallery area. Exhibitions began in January 2017 with works by three local artists and we continue expand our annual exhibition programme and the range of work by local artists sold in the retail space. We introduced events and workshops to complement the gallery shows and commenced our outreach projects February 2017 working with a local school. In our eighth year ACEarts is now an important part of the both the local artists community and the town's growing population. We have a small team lead by our Gallery Manager, all of whom offer a warm welcome and extensive knowledge of the exhibitions and items for sale.

## AIM AND PURPOSE

The charity's aim is to provide art and creative activity to inspire, empower and enable people to develop and grow. We pursue this objective through the delivery of an annual programme of exhibitions and associated workshops and creative activities designed to encourage people of all ages and abilities to benefit from engagement with the arts. A significant proportion of our work focuses on the mutual benefits that can be derived from activities which combine art, healthcare (in the widest sense) and education .... hence the name of our charity.

**Art:** enabling art and crafts people to have an opportunity to bring their work into the public domain – giving them the chance to display and sell their work to the public via the retail space, through exhibitions and to connect directly with their audience

**Care:** working closely with other organisations to bring creativity into the lives of the people who use their services, with a focus on health and wellbeing for the local community, especially older people, school aged children and those with mental health difficulties and learning differences.

**Education:** providing workshops and courses for all members of the local community to attend and to become involved in “art” in the broadest sense; increased gallery engagement through artist talks and resource packs themed on current exhibition.



## WHAT WE DO

Within our dedicated exhibition space in the upper part of the building we present an inspiring annual programme of free exhibitions providing a platform for mainly local and some national artists. We are delighted with the response that we have received from a wide range of artists and makers who continue to contribute to our broad spectrum of exhibitions since starting in January 2017.

Alongside the programme of exhibitions, we deliver events, workshops, talks and activities that complement and enhance the exhibits.

The lower floor of the building is dedicated to a retail space/gallery where up to 100 local artists display and sell their work to the general public. ACEarts curates this space and receives 45% from the sale of each item.

All profits go towards the delivery of our charitable activities.

During the Covid period, when the gallery was forced to close, we worked on our digital development and introduced our on-line shop, showcasing a curated range of the items available in store. This has been developed even further offering numerous courses, workshops for the community to book and enjoy.

Early in 2023 we took on a lease for "No1 West Street" and this was rented out to artists as a "pop up" shop enabling them to showcase their talents to a wider audience which in turn increased footfall into the Town centre and gave members of the public more variety and choice. Regrettably, the rental income generated barely covered the administrative costs and a decision not to renew the lease into 2025 has been taken.

## WHO WE DO IT FOR

We aim to provide accessible community art and craft-based activities to everyone - we would like to reach all of the local community as well as being an interesting tourist addition to our beautiful town. We encourage everyone to participate in creativity in some way; by visiting an exhibition, browsing our retail space, attending one off cultural events or by being involved in one of many outreach projects.

Looking back over the first eight years of activity for the Charity, we realise that maybe we have been too constrained in our approach to care within the community. Historically, our approach has been to concentrate our "care" objectives towards a more residential care focus for the more elderly within our catchment area. Indeed, the word "care" within our name maybe has caused a focus upon supporting physical health rather than addressing the wider concept of care over the wider community; providing a greater focus for the overall community to share and enjoy a creative environment. With this in mind, our major focus for 2025 will be to investigate the proposal to rename the Charity to the name of "ACEarts" (as it is generally known and recognised at present) and change a strap line from "Art; Care; Education" to "Art; Community; Education"

### *Action to be taken:*

We will investigate what action is necessary with The Charity Commission to amend the formal name of the Charity

Identify any legal or professional constraints of such a change and seek Accountants advice

We will identify all the changes that would result from the rebranding in terms of publications, publicity, online presence, signage etc .and identify the cost of change

Complete that activity in time to allow a decision to be taken by the Trustees in March 2025.

Depending upon that decision, we will create a short questionnaire for all residents of Somerton to complete – we want to discover which art-based activities would inspire more people to become involved with the charity in some capacity.

Generate a publicity campaign via social media and published material to advertise the change and to generate greater interest within the re-emphasised “community”

Liaise with the Town Council and local business organisations to publicise the change and to establish where we can support each other’s development.

## WHAT WE HOPE TO ACHIEVE

### **Our Vision Statement**

Somerton is a town in which people from all aspects of the community are able to be inspired and empowered by art, and to develop and grow through engagement in artistic activities.

### **Mission Statement**

To secure our position by preserving the Old Town Hall as a place where artists and crafts people can engage with the public through exhibitions, educational opportunities and workshops, and outreach into the community.

### **Financial Stability**

We are fortunate in the fact that we have a good central location within the town and a very attractive retail area within the Old Town Hall that allows us to generate income. However, we are aware that historically, and into the next few years, we have been and will remain dependent upon external funding to cover some of our core costs and give financial stability. However, in the current financial pressures nationally, we must recognise that external funding will remain difficult and that we must continue to look at ways of increasing our internal income generation to become less reliant upon external sources.

The building has been secured with a 25 year lease and favourable rent from a local supportive landlord, which helps greatly towards of financial stability. That security of tenure gives us the physical platform to offer and involve all the community in what we do as a Charity.

Project funding is easier to achieve but remains an important consideration in the development of our outreach plans and the creation of specific courses.

### *Action to be taken:*

We will continue to employ an external consultant to apply for external funding, with a review at the end of the first Quarter to ensure we still receive value for the costs involved.

Income generated from regular individual support is much lower than we wish. We have a large following on social media and will use that to attract more people to establish regular monthly donations. Progress will be monitored at regular Trustee meetings.

We will review the benefits of leafletting visitors to both exhibitions and ACElate functions to give regular financial support.

We will seek additional support from our team of Volunteers in promoting regular giving.

Sponsorship from local businesses will again be actively sought, not only for specific projects but also for core funds.

We will look at ways of making the building more accessible for all, enabling us to be inclusive to all living with disabilities/mobility challenges. We are looking to increase our scope with more of our own fair-trade ranges within the gallery and target a wider audience. We need to target, increase our income percentage to stabilise ourselves for the future and not be so reliant on having to access funders for our core costs.

## **Expanding the Range of Activities**

Broadening the range of activity from types of exhibitions to activities and events taking place will maximise use of the building and increase income from it.

The Second Space exhibition area should increase footfall and enable us to support emerging artists.

Utilising the space in the evenings by holding a varied range of events (under the name of ACElate) will attract different people into the gallery. We will consider the issue of getting a licence to enable serving of alcohol to meet the public expectation and review the issue at regular Trustee meetings.

We will work with more local artists to show their work in our main gallery or the Second Space where we will champion under-represented groups such as emerging or returning to practice artists – exhibiting and viewing in either gallery will remain free to all.

Engaging with art can have a positive effect on mental health. We want to focus more on mental health, which has become a much greater issue following the Covid pandemic, with young people 16 – 21 particularly affected. We are keen to explore the benefits of intergenerational work

We want to expand the range of outreach projects we can undertake and as well as those mentioned above, want to remain working with those sections of the community who find it harder to access art based experiences.

### *Action to be taken:*

We will review again the need for additional security of the ground floor area to allow greater use of the gallery space outside normal hours.

We will aim to present an ACElate event each month and agree a programme schedule. We recognise that it is impractical to expect permanent staff to cover such additional hours and will look for additional support from volunteers and designated Trustees.

A formal contract between ACEarts and the performers will be introduced to ensure a common understanding of conditions, particularly over cancellation.

We will liaise with bodies within Somerset NHS and local mental health organisations to develop activities for specific groups

We will research introducing more longer term high ticketed courses to appeal to individuals who wish to develop their skills and have a certificated qualification at the end of the term.

## **Marketing**

We will develop a marketing strategy to widen the publicity and increase the number of people visiting, attracting people who would not normally visit a gallery. This will include expanding our social media output.

### *Action to be taken:*

We will address the use of Twitter and Pinterest in addition to increased presence on Facebook and Instagram.

We will continue to widen publicity for all exhibitions through local publications, specific art publications and local newsletters.

We will liaise with fellow traders within Somerton and join in joint activities where suitable.

We want to increase our profile in the local community, so will survey the community to identify what activities they want from us. This obvious interaction with the local community will also act positively for any applications to access core funding streams.

We will, assisted by volunteers, analyse the results of the survey to assess where we can best offer art experiences to reach a wider and more diverse audience. This will increase visitor numbers, greater digital reach and more people added to our mailing list. We will look at a variety of feedback tools to ensure we are delivering what people expect.

Although we aim to be a local hub, we also want to attract visitors from further afield and become a regional / national destination. We will review how we can benefit from the increased popularity of other local “arty” destinations such as Bruton and Frome.

We will continue to visit and converse with other arts organisations to look at areas of commonality and contrast as well as taking part in joint initiatives where benefit from the partnerships and increased opportunities for engagement with art can be achieved.

Widen the number of people who come to the building by establishing a “Public Information Centre” where leaflets and information promoting local facilities will be available.

We will review the possibility of scheduling one “major” exhibition (eg. an Arts Council Collection) each year as experience of The Red Dress exhibition has shown how it increases footfall.

### **Broaden Trustee Base**

We must recruit additional Trustees, ideally from a younger age band. We will look to recruit expertise to advise on both the financial and retail elements of the Charity.

#### *Action to be taken:*

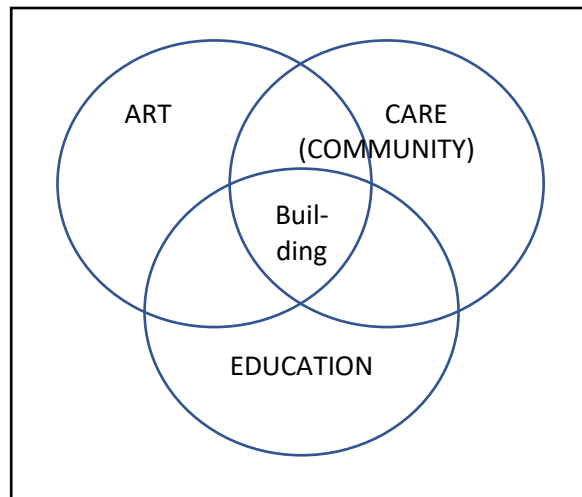
Trustees and staff will nominate potential candidates by February 2025 to be approached.

The Trustees will consider appointing a Patron to the Charity.



## Securing the Building

One of the original objectives in the creation of ACE was to ensure that The Old Town Hall building remained accessible to the local community. That has obviously been achieved and will continue while ACE can maintain its activity. The gallery and exhibitions are central to ACEarts activities. Given we now have security of tenure, we will address how security of the physical layout can be improved to allow greater use of the space outside the usual business hours. We will also address whether improvements can be made to the layout and access improved to allow better public enjoyment.



## OUR PEOPLE

The charity currently has 5 Trustees:

- Andrew Elfick – Chair. – Retired Company Director and Business system analyst
- Sir John Sebastian Chance – Local professional artist and ex-art teacher
- Shirley Chapman – Currently working for local company, financial support
- Sandra Meech – A stitched textile and mixed media artist
- Rhiannon Vaughan – Educationalist

The gallery has been managed since its inception by Nina Gronw-Lewis, an experienced artist whose expertise and enthusiasm ensures the charity remains a great amenity for artists and participants alike. She is supported by a small, friendly and knowledgeable part-time team comprising 2 Gallery Assistants, an Outreach Coordinator, a Finance Officer. Given the small resource, occasionally temporary staff are needed to cover sickness or holiday cover.

The Gallery benefits from the contribution of a growing band of volunteers. Volunteer numbers have grown considerably to 44 in number and contribute in varying ways:

- supporting the gallery by attending the opening of exhibitions
- stewarding exhibitions

- offering practical help, e.g talking to visitors, publicising future events, event refreshments.
- contributing financially to the charity
- organising and supporting fundraising events
- or just supporting the charity in spirit

## FINANCIALS

Statement of Financial Activities for the year ending March 24.

Income and Endowments from Donations and Legacies:	£	147348
Grant Income:	£	3039
Operating expenses:	£	- 13745
Overheads:	£	-80797
<b>NET PROFIT</b>	<b>£</b>	<b>-3627</b>

Balance Sheet for the year ending March 24:

Fixed Assets:	£	778
Current Assets	£	2274
Creditors with Amounts Falling Due within One Year	-£	(8550)
<b>Net Current Assets:</b>	<b>£</b>	<b>14190</b>
<b>Total Assets less Current Liabilities:</b>	<b>£</b>	<b>14968</b>
<b>Total Funds of the Charity:</b>	<b>£</b>	<b>14968</b>

## Income

The Charity generates income in the following ways:

- Cash sales – 45% commission on the sales price of artists items sold from the exhibitions or the retail space
- Sale of Bought In Stock
- Classes and workshops – participants are charged to attend, with prices varying by course
- Grants, Fundraising and Donations:

*Action to be taken:*

The planning of exhibitions will ensure a balanced approach with shows anticipating good sales as well as shows expected to “educate” rather than sell.

A regular quarterly review will be held of artists represented in the shop. Where sales are shown to be inadequate, we will look to replace such items with work from more popular artists.

We will look to increase the current range of Bought In Stock and generate income return at an average of 3 times cost

We will review the possibility of increasing the number of charged workshops for the year.

We will liaise with fellow traders within Somerset and arrange independent reviews of our shop layout to glean their thoughts.

We will target income generated from the ground floor to increase by 5% each quarter compared to the previous year's figures.

Plans for grants, fundraising and donations shown above.

### **Funding received in 2023/4**

£5347 received in grants over the last year, which have helped ACE over these challenging times.

<b>Funder</b>	<b>Amount</b>	<b>Project</b>
Somerton Community Foundation	3000.00	Core funding
Somerton Town Council	500	
Rhianon Gogh	500	
COOP	1017	
Tesco	330	

### **Fundraising in 2023/4**

**£7983**

#### **Donations received in 2023/4**

**£11516**

#### **Gift aid**

The sum of £4785 received from HMRC.

#### **Regular monthly and annual donations**

Regular sums, totalling £1814 for the year, helped towards core costs.

## **Expenditure**

The main items of expenditure are:

- Staff costs of employment
- Commission to artists
- Rent, rates and utility bills for the Gallery building
- Ethically sourced bought in stock
- Advertising and PR
- Office and professional costs

### *Action to be taken:*

Continue to review and control all costs on a monthly basis and report at every Trustee meeting.

## **Reserves Policy**

ACEarts aims to retain a minimum of 3 months' costs as a safeguard against emergencies.

## **Forecasts**

Sales in the shop and commission on exhibition sales have risen steadily over the years of operation, but we do still need this to be supplemented by grant funding for the foreseeable future. Although we do now have an online shop, sales from this are limited due to the nature of items for sale – art and craft is very visual, and customers very often need to see the physical product to appreciate it fully.

Growth from sales is not expected to be huge as we recognise the difficult financial position many within the community are experiencing. However, we will address ways in which we can increase income from greater use of the premises and by introducing new income streams. The introduction of a small café area within the premises is a fine example of this approach.

We will address how additional income can be found via donations as well as local sponsorships, but we recognise that external funding will remain essential for the year. We will look, however, to reduce that need year on year by increasing income from sales.. It is anticipated that the charity will continue to need around £15,000 in grant funding to remain financially stable in 2025.

## CRITICAL RISKS

Given our current income streams via activity in The Old Town Hall, we remain dependent upon external funding. Lack of such funding would be critical and could cause the Charity to fail.

The Covid pandemic had an unexpected and extremely critical risk to the business – without support from Arts Council England the charity would not have survived. Any recurrence with enforced closure of the gallery would be impossible to manage without central support.

The loss of key members of staff

The possible loss of the building should the lease not be renewed

Cost of living crisis has a big impact in core costs, especially utilities, and impact on sales due to the lack of people purchasing luxury goods.

### *Action to be taken:*

We will continue to seek suitable funding by employing an external consultant. A review of success in this strategy will be made in March 2025 and a decision over future direction made.

A contingency plan will be established by March 2025 to identify the key criteria needed to cover staff loss, particularly in the knowledge of retirement by staff or Trustees.

Regular quarterly meetings with the building owner will be arranged to ensure a common understanding of intention.

A quarterly review of product stock will be taken to assess lines that are under performing and to identify replacement products

## SWOT Analysis: Strengths, Weaknesses, Opportunities, Threats

### **Strengths**

- Unique combination of supporting care and education through art
- Experience of Gallery Manager, volunteers and Trustees
- Strong connections with the art and care environments
- Having a willing body of volunteers
- Location in a unique historic building with high quality exhibition and sales space
- Situated in thriving market town of Somerton
- Our board members and the skills they bring
- Our target population are our demographic

- Our physical resources, our location, building and equipment
- Our programme, its variety and the audiences that brings.
- New post dedicated to funding and fundraising
- Providing opportunities for artists to develop and exhibit their work
- Medium term certainty over availability and cost of building lease

### **Weaknesses**

- Reliance on a small team of key individuals
- Reliance on the goodwill of volunteers
- Lack of core funding
- Not as well known in local community as we need to be
- No recognition from the Town Council of our criticality of activity in the town centre

### **Opportunities**

- Delivery of more outreach services into community, care and education settings
- Becoming a Dementia Friendly Gallery
- The gallery is a great physical environment
- Somerton is a growing town
- The town is on a good bus route
- Cementing closer relationships with the town
- Partnering with other organisations
- Developing relationships with galleries and Art organisations in the South West region and beyond
- Links with Higher Education institutions

### **Threats**

- Lacking charitable investment
- Uncertainty regarding long term future of the building
- Uncertainty around the economy
- Schools moving further away from arts projects to concentrate on "core subjects"
- Lack of public support
- Increased HR costs from Government budget decisions

Company registration number: 09815245

Charity registration number: 1166886

# Art Care Education

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Blue Lias Accounting Limited  
Chartered Accountants  
Walker House  
Market Place  
Somerton  
Somerset  
TA11 7LX



## **Art Care Education**

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## **Art Care Education**

### **Reference and Administrative Details**

<b>Chairman</b>	Mr Andrew Elfick
<b>Charity Registration Number</b>	1166886
<b>Company Registration Number</b>	09815245
<b>Registered Office</b>	The charity is incorporated in Wales. Walker House Market Place Somerton Somerset TA11 7LZ
<b>Independent Examiner</b>	Blue Lias Accounting Limited Chartered Accountants Walker House Market Place Somerton Somerset TA11 7LX
<b>Accountants</b>	Blue Lias Accounting Limited Walker House Market Place Somerton Somerset TA11 7LX

## Art Care Education

### Strategic Report for the Year Ended 31 March 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2025, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Mr Andrew Elfick  
Chairman and trustee

*Andrew J Elfick*  
Andrew J Elfick (Oct 30, 2025 17:44:02 GMT)

## **Art Care Education**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

#### **Objectives and activities**

##### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Sir John Sebastian Chance
	Mrs Shirley Ann Chapman
	Mr Andrew Elfick
	Sandra Meech
	Rhiannon Cross

Chairman:	Mr Andrew Elfick
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#### **Structure, governance and management**

##### **Financial instruments**

##### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### ***Cash flow risk***

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

##### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

## Art Care Education

### Trustees' Report

#### **Liquidity risk**

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Art Care Education for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:


- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Mr Andrew Elfick  
Chairman and trustee

  
[Andrew J Elfick \(Oct 30, 2025 17:44:02 GMT\)](#)

## **Art Care Education**

### **Independent Examiner's Report to the trustees of Art Care Education ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

#### **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 Art Care Education 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.

.....  
Mrs L Wright MAAT ACA  
Chartered Accountants  
Chartered Accountant

Walker House  
Market Place  
Somerton  
Somerset  
TA11 7LX

Date:.....

## Art Care Education

### Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	191,191	191,191
Investment income	4	150	150
Other income		<u>(7,018)</u>	<u>(7,018)</u>
Total income		<u>184,323</u>	<u>184,323</u>
<b>Expenditure on:</b>			
Raising funds	5	(164,957)	(164,957)
Charitable activities	6	<u>(30,265)</u>	<u>(30,265)</u>
Total expenditure		<u>(195,222)</u>	<u>(195,222)</u>
Net expenditure		<u>(10,899)</u>	<u>(10,899)</u>
Net movement in funds		(10,899)	(10,899)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>14,936</u>	<u>14,936</u>
Total funds carried forward	20	<u>4,037</u>	<u>4,037</u>
	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	147,667	147,667
Investment income	4	40	40
Other income		<u>7,018</u>	<u>7,018</u>
Total income		<u>154,725</u>	<u>154,725</u>
<b>Expenditure on:</b>			
Raising funds	5	(122,479)	(122,479)
Charitable activities	6	<u>(27,868)</u>	<u>(27,868)</u>
Total expenditure		<u>(150,347)</u>	<u>(150,347)</u>
Net income		<u>4,378</u>	<u>4,378</u>
Net movement in funds		4,378	4,378
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>10,590</u>	<u>10,590</u>
Total funds carried forward	20	<u>14,968</u>	<u>14,968</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 9 to 19 form an integral part of these financial statements.

## **Art Care Education**

### **Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

The funds breakdown for 2024 is shown in note 20.

The notes on pages 9 to 19 form an integral part of these financial statements.



**Art Care Education**  
**(Registration number: 09815245)**  
**Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	13	891	778
<b>Current assets</b>			
Stocks	14	1,500	3,500
Debtors	15	260	10,832
Cash at bank and in hand	16	6,965	8,408
		8,725	22,740
<b>Creditors: Amounts falling due within one year</b>	17	(5,579)	(8,550)
<b>Net current assets</b>		3,146	14,190
<b>Net assets</b>		4,037	14,968
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		4,037	14,968
<b>Total funds</b>	20	4,037	14,968

For the financial year ending 31 March 2025 the charity 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 19 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
Mr Andrew Elfick  
Chairman and trustee

*Andrew J Elfick*  
Andrew J Elfick (Oct 30, 2025 17:44:02 GMT)

The notes on pages 9 to 19 form an integral part of these financial statements.

## **Art Care Education**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **1 Charity status**

The charity is limited by share capital, incorporated in Wales.

The address of its registered office is:

Walker House  
Market Place  
Somerton  
Somerset  
TA11 7LZ

[Authorised for issue date](#)

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Art Care Education meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## **Art Care Education**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

## **Art Care Education**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the 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 or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## **Art Care Education**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### **3 Income from donations and legacies**

## Art Care Education

### Notes to the Financial Statements for the Year Ended 31 March 2025

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Legacies	29,790	29,790
Gift aid reclaimed	8,338	8,338
Grants, including capital grants;		
Government grants	22,685	22,685
Regular giving and capital donations	130,378	130,378
<b>Total for 2025</b>	<u>191,191</u>	<u>191,191</u>
<b>Total for 2024</b>	<u>147,667</u>	<u>147,667</u>

#### 4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	150	150
<b>Total for 2025</b>	<u>150</u>	<u>150</u>
<b>Total for 2024</b>	<u>40</u>	<u>40</u>

#### 5 Expenditure on raising funds

##### a) Costs of trading activities

	Unrestricted funds General £	Total funds £
	Note	
Costs of goods sold	98,285	98,285
<b>Total for 2025</b>	<u>98,285</u>	<u>98,285</u>
<b>Total for 2024</b>	<u>70,176</u>	<u>70,176</u>

## Art Care Education

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	7	34	34
<b>Total for 2025</b>		<u>34</u>	<u>34</u>
			<b>Total costs £</b>

#### 6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	7	30,265	30,265
<b>Total for 2024</b>		<u>27,868</u>	<u>27,868</u>
			<b>Total expenditure £</b>

In addition to the expenditure analysed above, there are also governance costs of £30,265 (2024 - £27,868) which relate directly to charitable activities. See note 7 for further details.

#### 7 Analysis of governance and support costs

##### Governance costs

## Art Care Education

### Notes to the Financial Statements for the Year Ended 31 March 2025

	Unrestricted funds General £	Total funds £
Staff costs		
Social security costs	163	163
Pension costs	1,941	1,941
Audit fees		
Other fees paid to auditors	1,262	1,262
Marketing and publicity	3,109	3,109
Depreciation, amortisation and other similar costs	316	316
Other governance costs	23,474	23,474
<b>Total for 2025</b>	<u>30,265</u>	<u>30,265</u>
<b>Total for 2024</b>	<u>27,868</u>	<u>27,868</u>

#### 8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>316</u>	<u>288</u>

#### 9 Trustees remuneration and expenses

#### 10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	66,638	52,303
Social security costs	163	-
Pension costs	1,941	1,569
	<u>68,742</u>	<u>53,872</u>

No employee received emoluments of more than £60,000 during the year.

#### 11 Auditors' remuneration



## Art Care Education

### Notes to the Financial Statements for the Year Ended 31 March 2025

	2025 £	2024 £
<b>Other fees to auditors</b>		
The auditing of accounts of any associate of the charity	<u>1,262</u>	<u>1,699</u>

## Art Care Education

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 13 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2024	3,918	3,918
Additions	<u>429</u>	<u>429</u>
At 31 March 2025	<u>4,347</u>	<u>4,347</u>
<b>Depreciation</b>		
At 1 April 2024	<u>3,456</u>	<u>3,456</u>
At 31 March 2025	<u>3,456</u>	<u>3,456</u>
<b>Net book value</b>		
At 31 March 2025	<u>891</u>	<u>891</u>
At 31 March 2024	<u>462</u>	<u>462</u>

#### 14 Stock

	2025 £	2024 £
Stocks	<u>1,500</u>	<u>3,500</u>

#### 15 Debtors

	2025 £	2024 £
Trade debtors	260	3,814
Other debtors	<u>-</u>	<u>7,018</u>
	<u>260</u>	<u>10,832</u>

#### 16 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	25	372
Cash at bank	1,903	2,003
Short-term deposits	<u>5,037</u>	<u>6,033</u>
	<u>6,965</u>	<u>8,408</u>

## Art Care Education

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 17 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,843	7,005
Other taxation and social security	588	428
Other creditors	327	300
Accruals	821	817
	<u>5,579</u>	<u>8,550</u>

#### 18 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,941 (2024 - £1,569).

#### 19 Share capital

#### 20 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General	<u>14,936</u>	<u>184,323</u>	<u>(195,222)</u>	<u>4,037</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General	<u>10,590</u>	<u>154,725</u>	<u>(150,347)</u>	<u>14,968</u>

#### 21 Analysis of net assets between funds

## Art Care Education

### Notes to the Financial Statements for the Year Ended 31 March 2025

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2025 £</b>
Tangible fixed assets	891	891
Current assets	8,725	8,725
Current liabilities	<u>(5,579)</u>	<u>(5,579)</u>
Total net assets	<u>4,037</u>	<u>4,037</u>
	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2024 £</b>
Tangible fixed assets	778	778
Current assets	22,740	22,740
Current liabilities	<u>(8,550)</u>	<u>(8,550)</u>
Total net assets	<u>14,968</u>	<u>14,968</u>

#### 22 Analysis of net funds

	<b>At 1 April 2024 £</b>	<b>At 31 March 2025 £</b>
Cash at bank and in hand	<u>8,408</u>	<u>8,408</u>
Net debt	<u>8,408</u>	<u>8,408</u>
	<b>At 1 April 2023 £</b>	<b>At 31 March 2024 £</b>
Cash at bank and in hand	<u>6,595</u>	<u>6,595</u>
Net debt	<u>6,595</u>	<u>6,595</u>

## Art Care Education

### Statement of Financial Activities by fund for the Year Ended 31 March 2025

#### Unrestricted Funds

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies	191,191	147,667
Investment income	150	40
Other income	<u>(7,018)</u>	<u>7,018</u>
Total income	<u>184,323</u>	<u>154,725</u>
<b>Expenditure on:</b>		
Raising funds	(164,957)	(122,479)
Charitable activities	<u>(30,265)</u>	<u>(27,868)</u>
Total expenditure	<u>(195,222)</u>	<u>(150,347)</u>
Net (expenditure)/income	<u>(10,899)</u>	<u>4,378</u>
Net movement in funds	(10,899)	4,378
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>14,936</u>	<u>10,590</u>
Total funds carried forward	<u><u>4,037</u></u>	<u><u>14,968</u></u>

## Art Care Education

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	191,191	147,667
Investment income (analysed below)	150	40
Other income (analysed below)	<u>(7,018)</u>	<u>7,018</u>
Total income	<u>184,323</u>	<u>154,725</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(164,957)	(122,479)
Charitable activities (analysed below)	<u>(30,265)</u>	<u>(27,868)</u>
Total expenditure	<u>(195,222)</u>	<u>(150,347)</u>
Net (expenditure)/income	<u>(10,899)</u>	<u>4,378</u>
Net movement in funds	(10,899)	4,378
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>14,936</u>	<u>10,590</u>
Total funds carried forward	<u><u>4,037</u></u>	<u><u>14,968</u></u>

## Art Care Education

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
<b><i>Donations and legacies</i></b>		
Sales	121,417	112,658
Donations and legacies	29,790	30,411
Gift Aid tax reclaimed	8,338	1,598
UK Government grants	22,685	3,000
Cafe Income	8,961	-
	<u>191,191</u>	<u>147,667</u>
<b><i>Investment income</i></b>		
Interest on cash deposits	150	40
	<u>150</u>	<u>40</u>
<b><i>Other income</i></b>		
Other income	(7,018)	7,018
	<u>(7,018)</u>	<u>7,018</u>
<b><i>Raising funds</i></b>		
Opening stock	(3,500)	(1,500)
Cafe Costs	(5,919)	-
Purchases	(10,735)	(6,174)
Direct costs	(74,781)	(61,366)
Closing stock	1,500	3,500
Wages and salaries	(66,638)	(52,303)
Subcontract cost	(4,850)	(4,636)
Legal and professional fees	(34)	-
	<u>(164,957)</u>	<u>(122,479)</u>
<b><i>Charitable activities</i></b>		
Staff NIC (Employers)	(163)	-
Staff pensions (Defined contribution) - pension scheme 1	(1,941)	(1,569)
Rent	(6,000)	(6,000)
Light, heat and power	(5,137)	(4,945)
Insurance	(1,089)	(1,051)
Repairs and maintenance	(971)	(691)
Equipment repairs and renewals	(2,424)	(860)
Telephone and fax	(833)	(839)
Computer software and maintenance costs	(2,122)	(2,107)
Printing, postage and stationery	(775)	(566)
Trade subscriptions	(270)	(607)
Sundry expenses	(620)	(1,288)

This page does not form part of the statutory financial statements.

## Art Care Education

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Advertising	(3,109)	(2,627)
Accountancy fees	(1,262)	(1,699)
Card charges	(3,233)	(2,731)
Depreciation expense	<u>(316)</u>	<u>(288)</u>
	<u><u>(30,265)</u></u>	<u><u>(27,868)</u></u>



Company registration number: 09815245

Charity registration number: 1166886

# Art Care Education

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Blue Lias Accounting Limited  
Chartered Accountants  
Walker House  
Market Place  
Somerton  
Somerset  
TA11 7LX

## **Art Care Education**

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## **Art Care Education**

### **Reference and Administrative Details**

<b>Chairman</b>	Mr Andrew Elfick
<b>Charity Registration Number</b>	1166886
<b>Company Registration Number</b>	09815245
<b>Registered Office</b>	The charity is incorporated in Wales. Walker House Market Place Somerton Somerset TA11 7LZ
<b>Independent Examiner</b>	Blue Lias Accounting Limited Chartered Accountants Walker House Market Place Somerton Somerset TA11 7LX
<b>Accountants</b>	Blue Lias Accounting Limited Walker House Market Place Somerton Somerset TA11 7LX

## Art Care Education

### Strategic Report for the Year Ended 31 March 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2025, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Mr Andrew Elfick  
Chairman and trustee

*Andrew J Elfick*  
Andrew J Elfick (Oct 30, 2025 17:44:02 GMT)

## **Art Care Education**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

#### **Objectives and activities**

##### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Sir John Sebastian Chance
	Mrs Shirley Ann Chapman
	Mr Andrew Elfick
	Sandra Meech
	Rhiannon Cross

Chairman:	Mr Andrew Elfick
-----------	------------------

#### **Structure, governance and management**

##### **Financial instruments**

##### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### ***Cash flow risk***

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

##### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

## Art Care Education

### Trustees' Report

#### **Liquidity risk**

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Art Care Education for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:


- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Mr Andrew Elfick  
Chairman and trustee

  
[Andrew J Elfick \(Oct 30, 2025 17:44:02 GMT\)](#)

## **Art Care Education**

### **Independent Examiner's Report to the trustees of Art Care Education ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

#### **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 Art Care Education 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.

.....  
Mrs L Wright MAAT ACA  
Chartered Accountants  
Chartered Accountant

Walker House  
Market Place  
Somerton  
Somerset  
TA11 7LX

Date:.....

## Art Care Education

### Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	191,191	191,191
Investment income	4	150	150
Other income		<u>(7,018)</u>	<u>(7,018)</u>
Total income		<u>184,323</u>	<u>184,323</u>
<b>Expenditure on:</b>			
Raising funds	5	(164,957)	(164,957)
Charitable activities	6	<u>(30,265)</u>	<u>(30,265)</u>
Total expenditure		<u>(195,222)</u>	<u>(195,222)</u>
Net expenditure		<u>(10,899)</u>	<u>(10,899)</u>
Net movement in funds		(10,899)	(10,899)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>14,936</u>	<u>14,936</u>
Total funds carried forward	20	<u>4,037</u>	<u>4,037</u>
	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	147,667	147,667
Investment income	4	40	40
Other income		<u>7,018</u>	<u>7,018</u>
Total income		<u>154,725</u>	<u>154,725</u>
<b>Expenditure on:</b>			
Raising funds	5	(122,479)	(122,479)
Charitable activities	6	<u>(27,868)</u>	<u>(27,868)</u>
Total expenditure		<u>(150,347)</u>	<u>(150,347)</u>
Net income		<u>4,378</u>	<u>4,378</u>
Net movement in funds		4,378	4,378
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>10,590</u>	<u>10,590</u>
Total funds carried forward	20	<u>14,968</u>	<u>14,968</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 9 to 19 form an integral part of these financial statements.



## **Art Care Education**

### **Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

The funds breakdown for 2024 is shown in note 20.

The notes on pages 9 to 19 form an integral part of these financial statements.

**Art Care Education**  
**(Registration number: 09815245)**  
**Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	13	891	778
<b>Current assets</b>			
Stocks	14	1,500	3,500
Debtors	15	260	10,832
Cash at bank and in hand	16	6,965	8,408
		8,725	22,740
<b>Creditors: Amounts falling due within one year</b>	17	(5,579)	(8,550)
<b>Net current assets</b>		3,146	14,190
<b>Net assets</b>		4,037	14,968
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		4,037	14,968
<b>Total funds</b>	20	4,037	14,968

For the financial year ending 31 March 2025 the charity 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 19 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
Mr Andrew Elfick  
Chairman and trustee

*Andrew J Elfick*  
Andrew J Elfick (Oct 30, 2025 17:44:02 GMT)

The notes on pages 9 to 19 form an integral part of these financial statements.

## **Art Care Education**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **1 Charity status**

The charity is limited by share capital, incorporated in Wales.

The address of its registered office is:

Walker House  
Market Place  
Somerton  
Somerset  
TA11 7LZ

[Authorised for issue date](#)

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Art Care Education meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## **Art Care Education**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

## **Art Care Education**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the 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 or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## **Art Care Education**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### **3 Income from donations and legacies**

## Art Care Education

### Notes to the Financial Statements for the Year Ended 31 March 2025

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Legacies	29,790	29,790
Gift aid reclaimed	8,338	8,338
Grants, including capital grants;		
Government grants	22,685	22,685
Regular giving and capital donations	130,378	130,378
<b>Total for 2025</b>	<u>191,191</u>	<u>191,191</u>
<b>Total for 2024</b>	<u>147,667</u>	<u>147,667</u>

#### 4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	150	150
<b>Total for 2025</b>	<u>150</u>	<u>150</u>
<b>Total for 2024</b>	<u>40</u>	<u>40</u>

#### 5 Expenditure on raising funds

##### a) Costs of trading activities

	Unrestricted funds General £	Total funds £
	Note	
Costs of goods sold	98,285	98,285
<b>Total for 2025</b>	<u>98,285</u>	<u>98,285</u>
<b>Total for 2024</b>	<u>70,176</u>	<u>70,176</u>

## Art Care Education

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	7	34	34
<b>Total for 2025</b>		<u>34</u>	<u>34</u>
			<b>Total costs £</b>

#### 6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	7	30,265	30,265
<b>Total for 2024</b>		<u>27,868</u>	<u>27,868</u>
			<b>Total expenditure £</b>

In addition to the expenditure analysed above, there are also governance costs of £30,265 (2024 - £27,868) which relate directly to charitable activities. See note 7 for further details.

#### 7 Analysis of governance and support costs

##### Governance costs



## Art Care Education

### Notes to the Financial Statements for the Year Ended 31 March 2025

	Unrestricted funds General £	Total funds £
Staff costs		
Social security costs	163	163
Pension costs	1,941	1,941
Audit fees		
Other fees paid to auditors	1,262	1,262
Marketing and publicity	3,109	3,109
Depreciation, amortisation and other similar costs	316	316
Other governance costs	23,474	23,474
<b>Total for 2025</b>	<u>30,265</u>	<u>30,265</u>
<b>Total for 2024</b>	<u>27,868</u>	<u>27,868</u>

#### 8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>316</u>	<u>288</u>

#### 9 Trustees remuneration and expenses

#### 10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	66,638	52,303
Social security costs	163	-
Pension costs	1,941	1,569
	<u>68,742</u>	<u>53,872</u>

No employee received emoluments of more than £60,000 during the year.

#### 11 Auditors' remuneration

## Art Care Education

### Notes to the Financial Statements for the Year Ended 31 March 2025

	2025 £	2024 £
<b>Other fees to auditors</b>		
The auditing of accounts of any associate of the charity	<u>1,262</u>	<u>1,699</u>

## Art Care Education

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 13 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2024	3,918	3,918
Additions	429	429
At 31 March 2025	4,347	4,347
<b>Depreciation</b>		
At 1 April 2024	3,456	3,456
At 31 March 2025	3,456	3,456
<b>Net book value</b>		
At 31 March 2025	891	891
At 31 March 2024	462	462

#### 14 Stock

	2025 £	2024 £
Stocks	1,500	3,500

#### 15 Debtors

	2025 £	2024 £
Trade debtors	260	3,814
Other debtors	-	7,018
	260	10,832

#### 16 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	25	372
Cash at bank	1,903	2,003
Short-term deposits	5,037	6,033
	6,965	8,408

## Art Care Education

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 17 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,843	7,005
Other taxation and social security	588	428
Other creditors	327	300
Accruals	821	817
	<u>5,579</u>	<u>8,550</u>

#### 18 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,941 (2024 - £1,569).

#### 19 Share capital

#### 20 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General	<u>14,936</u>	<u>184,323</u>	<u>(195,222)</u>	<u>4,037</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General	<u>10,590</u>	<u>154,725</u>	<u>(150,347)</u>	<u>14,968</u>

#### 21 Analysis of net assets between funds

## Art Care Education

### Notes to the Financial Statements for the Year Ended 31 March 2025

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	891	891
Current assets	8,725	8,725
Current liabilities	(5,579)	(5,579)
Total net assets	<u>4,037</u>	<u>4,037</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	778	778
Current assets	22,740	22,740
Current liabilities	(8,550)	(8,550)
Total net assets	<u>14,968</u>	<u>14,968</u>

#### 22 Analysis of net funds

	At 1 April 2024 £	At 31 March 2025 £
Cash at bank and in hand	<u>8,408</u>	<u>8,408</u>
Net debt	<u>8,408</u>	<u>8,408</u>
	At 1 April 2023 £	At 31 March 2024 £
Cash at bank and in hand	<u>6,595</u>	<u>6,595</u>
Net debt	<u>6,595</u>	<u>6,595</u>

## Art Care Education

### Statement of Financial Activities by fund for the Year Ended 31 March 2025

#### Unrestricted Funds

	<b>Total Unrestricted Funds 2025 £</b>	<b>Total Unrestricted Funds 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	191,191	147,667
Investment income	150	40
Other income	<u>(7,018)</u>	<u>7,018</u>
Total income	<u>184,323</u>	<u>154,725</u>
<b>Expenditure on:</b>		
Raising funds	(164,957)	(122,479)
Charitable activities	<u>(30,265)</u>	<u>(27,868)</u>
Total expenditure	<u>(195,222)</u>	<u>(150,347)</u>
Net (expenditure)/income	<u>(10,899)</u>	<u>4,378</u>
Net movement in funds	(10,899)	4,378
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>14,936</u>	<u>10,590</u>
Total funds carried forward	<u><u>4,037</u></u>	<u><u>14,968</u></u>

## Art Care Education

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	191,191	147,667
Investment income (analysed below)	150	40
Other income (analysed below)	<u>(7,018)</u>	<u>7,018</u>
Total income	<u>184,323</u>	<u>154,725</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(164,957)	(122,479)
Charitable activities (analysed below)	<u>(30,265)</u>	<u>(27,868)</u>
Total expenditure	<u>(195,222)</u>	<u>(150,347)</u>
Net (expenditure)/income	<u>(10,899)</u>	<u>4,378</u>
Net movement in funds	(10,899)	4,378
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>14,936</u>	<u>10,590</u>
Total funds carried forward	<u><u>4,037</u></u>	<u><u>14,968</u></u>

## Art Care Education

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
<b><i>Donations and legacies</i></b>		
Sales	121,417	112,658
Donations and legacies	29,790	30,411
Gift Aid tax reclaimed	8,338	1,598
UK Government grants	22,685	3,000
Cafe Income	8,961	-
	<u>191,191</u>	<u>147,667</u>
<b><i>Investment income</i></b>		
Interest on cash deposits	150	40
	<u>150</u>	<u>40</u>
<b><i>Other income</i></b>		
Other income	(7,018)	7,018
	<u>(7,018)</u>	<u>7,018</u>
<b><i>Raising funds</i></b>		
Opening stock	(3,500)	(1,500)
Cafe Costs	(5,919)	-
Purchases	(10,735)	(6,174)
Direct costs	(74,781)	(61,366)
Closing stock	1,500	3,500
Wages and salaries	(66,638)	(52,303)
Subcontract cost	(4,850)	(4,636)
Legal and professional fees	(34)	-
	<u>(164,957)</u>	<u>(122,479)</u>
<b><i>Charitable activities</i></b>		
Staff NIC (Employers)	(163)	-
Staff pensions (Defined contribution) - pension scheme 1	(1,941)	(1,569)
Rent	(6,000)	(6,000)
Light, heat and power	(5,137)	(4,945)
Insurance	(1,089)	(1,051)
Repairs and maintenance	(971)	(691)
Equipment repairs and renewals	(2,424)	(860)
Telephone and fax	(833)	(839)
Computer software and maintenance costs	(2,122)	(2,107)
Printing, postage and stationery	(775)	(566)
Trade subscriptions	(270)	(607)
Sundry expenses	(620)	(1,288)

This page does not form part of the statutory financial statements.



## Art Care Education

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Advertising	(3,109)	(2,627)
Accountancy fees	(1,262)	(1,699)
Card charges	(3,233)	(2,731)
Depreciation expense	<u>(316)</u>	<u>(288)</u>
	<u><u>(30,265)</u></u>	<u><u>(27,868)</u></u>