

Company registration number: 12322934

Charity registration number: 1187138

The Box Foundation

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 31 March 2025

The Box Foundation

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The Box Foundation

Trustees' Report

Chair's Foreword:

The Box in Plymouth goes from strength to strength as a museum, archive and gallery. It has a strong artistic programme in place and engages with diverse audiences from Plymouth and beyond. The Learning and Engagement programme reaches audiences who may be new to cultural organisations whilst the schools programme has engaged with almost all the schools within the city. The ambitious exhibitions programme continues to garner national media attention and to generate significant visit numbers. In September 2025, The Box celebrated its fifth anniversary year.

During the first five years of operation, The Box has welcomed more than 1.1m visits. 13% of the audience had never previously been to a museum, gallery or cultural organisation in their lives and The Box has generated more than £100million of health and well-being benefits.

The Box Foundation is proud to support The Box. It continues to fundraise and generate funds for the exciting and pivotal work that The Box delivers in and for the city of Plymouth. New donation boxes have been purchased and sited in key locations within The Box to raise awareness of The Box Foundation and to generate funds.

Charity Commission approval has been given for the approval of new articles of association which have recently been adopted by passing the requisite resolution. The new articles will better enable The Box Foundation to discharge its intended function in supporting The Box in all its activities and support the trustees in seeking to deliver on their core fundraising objectives.

Quarterly board meetings take place at The Box and trustees of the Foundation are kept up to date on the activities of The Box via written reports and regular interactions with senior staff. It is important to note that The Box Foundation has no governance oversight on the strategic and operational delivery at The Box. That is the purview of Arca (Plymouth) Ltd.

Looking ahead, the trustees of the Foundation will be able to contribute to The Box's strategic ambitions through the allocation of funds. We particularly welcome the delivery of their high-quality artistic and learning programmes and the way in which this is linked to educational outcomes for children and young people, adults and underserved communities in Plymouth, Devon and Cornwall.

As the work of The Box gathers momentum, we are delighted to be able to support its work. The trustees of The Box Foundation are impressed by the impact that The Box is having at a local, regional and national level. The Box recently produced a Social and Economic Impact Report which highlights some incredibly powerful statistics on their work.

We are grateful for the support that The Box receives from Arts Council England and Plymouth City Council but recognise that decreasing levels of public investment in the arts and culture are having a detrimental impact on some of the most deprived communities. The Box Foundation is committed to securing additional funding for learning and educational activities. Our focus for the year ahead remains on generating increased funding for the work of The Box.

Hamish Anderson
December 2025

The Box Foundation

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.

Achievements and performance

The Charity has not yet delivered a Business Plan, however ad hoc charitable activities and minor fundraising was carried out and general donations were received to the value of £27,436, coupled with gift aid payment of £9,018 and bank interest of £2,525 the total income was £38,979.

Financial review

Policy on reserves

The trustees have agreed a reserves policy of £15,000 which will be reviewed on an annual basis.

The policy allocates money from unrestricted fund balances, which are not invested in fixed assets, to be used in the event of the closure of The Box Foundation. This fund provides for the costs of dissolution should the charity be unable to continue. It is only to be used in the event of the Trustees' deciding the charity should cease to exist.

The Charity has had no fixed overhead commitments due to the donation of resources by Plymouth City Council. Neither has the Charity committed to deliver any particular activities during this period.

Plans for future periods

Aims and key objectives for future periods

After significant work, the adoption of new articles of association has been actioned. This gives the charity the opportunity to create a business plan and fundraising strategy to guide the work of The Foundation. New trustees will be appointed during the year ahead to deliver more significant fund raising.

The strategic report was approved by the trustees of the charity on ^{16/12/2025}..... and signed on its behalf by:

Hamish Anderson

[Hamish Anderson \(Dec 16, 2025 17:28:13 GMT+1\)](#)

Hamish Anderson

Trustee

The Box Foundation

Trustees' Report

Reference and Administrative Details

Trustees and officers

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

Trustees:

Andrew Keith Hardingham (resigned 20 July 2024)

Hamish Anderson (appointed 4 October 2022)

Dr Patrick Newberry (appointed 2 July 2024, resigned 23 November 2025)

Catherine Gillen (appointed 2 July 2024)

Susannah Victoria Louise Pomery (appointed 2 July 2024)

Charity Registration Number:

1187138

Company Registration Number:

12322934

The charity is incorporated in England and Wales.

Registered Office:

Ballard House
West Hoe Road
Plymouth
Devon
PL1 3BJ

Independent Examiner:

Westcotts (SW) LLP
Adam Croney ACA
Plym House
3 Longbridge Road
Plymouth
Marsh Mills
Devon
PL6 8LT

The Box Foundation

Trustees' Report

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objects and aims

The aims and objectives of the Charity are to advance the education of the public community within the City of Plymouth and the surrounding counties of Devon and Cornwall, and worldwide for the public benefit in relation to culture, the arts, history and heritage and the environment in particular but without limitation through the museum, galleries and archival facilities contained within The Box museum and St Luke's Church premises in the City of Plymouth.

Objectives, strategies and activities

The Box is a major new museum, art gallery and archive for Plymouth and the South West. Its activities are led by Plymouth City Council, trading through Arca (Plymouth) Ltd. The capital project was supported by the National Lottery Heritage Fund, Arts Council England and many more organisations. A large proportion of the revenue costs of The Box are met through Arts Council England and Plymouth City Council.

Public benefit

The trustees are able to confirm that, whilst reviewing the Charity's objectives and planned future activities, reference has been made to the guidance contained in the Charity Commission's revised general guidance on 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.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a charitable company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of trustees

The recruitment of additional trustee directors and the implementation of the full suite of governance arrangements had formally to be put on hold at the start of the first lockdown in the Spring of 2020. New articles of association have been adopted and once recruitment of new trustees is complete, the trustees will be able to develop a full suite of policies during the next financial year. During this current period the trustees have continued to manage the administration of the Charity so far as necessary to control risk, ensure prudent conduct of financial affairs and ensure appropriate compliance.

The Box Foundation

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Box Foundation 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.

Approved by the trustees of the charity on 16/12/2025 and signed on its behalf by:

Hamish Anderson

[Hamish Anderson \(Dec 16, 2025 17:28:13 GMT+1\)](#)

Hamish Anderson
Trustee

The Box Foundation

Independent Examiner's Report to the trustees of The Box Foundation ('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 The Box Foundation 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.

Adam Croney

[Adam Croney \(Dec 16, 2025 16:26:05 GMT\)](#)

Adam Croney ACA,
Westcotts (SW) LLP
Plym House
3 Longbridge Road
Plymouth
Marsh Mills
Devon
PL6 8LT

Date: 16/12/2025.....

The Box Foundation

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 £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	36,454	-	36,454	56,400
Investment income	4	2,525	-	2,525	-
Total income		38,979	-	38,979	56,400
Expenditure on:					
Charitable activities	5	(5,811)	-	(5,811)	(9,874)
Total expenditure		(5,811)	-	(5,811)	(9,874)
Net income		33,168	-	33,168	46,526
Net movement in funds		33,168	-	33,168	46,526
Reconciliation of funds					
Total funds brought forward		117,192	16,134	133,326	86,800
Total funds carried forward	13	150,360	16,134	166,494	133,326

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

The funds breakdown for 2024 is shown in note 13.

The notes on pages 9 to 17 form an integral part of these financial statements.

The Box Foundation

(Registration number: 12322934)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	10	14,933	2,075
Cash at bank and in hand	11	159,183	135,811
		174,116	137,886
Creditors: Amounts falling due within one year	12	(7,622)	(4,560)
Net assets		166,494	133,326
Funds of the charity:			
Restricted income funds			
Restricted funds		16,134	16,134
Unrestricted income funds			
Unrestricted funds		150,360	117,192
Total funds	13	166,494	133,326

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.

Trustees' 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 trustees 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 7 to 17 were approved by the trustees, and authorised for issue on 16/12/2025 and signed on their behalf by:

Hamish Anderson
[Hamish Anderson \(Dec 16, 2025 17:28:13 GMT+1\)](#)
Hamish Anderson
Trustee

The notes on pages 9 to 17 form an integral part of these financial statements.

The Box Foundation

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

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital.

The address of its registered office is:

Ballard House
West Hoe Road
Plymouth
Devon
PL1 3BJ

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

The Box Foundation 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.

The Box Foundation

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.

Grants receivable

Grant income is recognised on an accrual basis at the point the grant is awarded, the income is likely to be received and the amount can be measured reliably.

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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.

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.

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.

The Box Foundation

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

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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

The Box Foundation

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

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	27,436	27,436	56,400
Gift aid reclaimed	9,018	9,018	-
	<u>36,454</u>	<u>36,454</u>	<u>56,400</u>

4 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income;		
Interest receivable on bank deposits	2,525	2,525
	<u>2,525</u>	<u>2,525</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Allocated support costs		1,697	1,697	2,494
Governance costs	6	4,114	4,114	7,380
		<u>5,811</u>	<u>5,811</u>	<u>9,874</u>

In addition to the expenditure analysed above, there are also governance costs of £4,114 (2024 - £7,380) which relate directly to charitable activities. See note 6 for further details.

The Box Foundation

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

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £
Allocated support costs	4,114	4,114
	<hr/> 4,114	<hr/> 4,114

	Unrestricted funds General £	Total 2024 £
Legal fees	2,520	2,520
Allocated support costs	4,860	4,860
	<hr/> 7,380	<hr/> 7,380

The Box Foundation

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

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Audit fees	1,764	1,680
Other non-audit services	3,024	2,880
Depreciation of fixed assets	-	865

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Taxation

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

10 Debtors

	2025 £	2024 £
Other debtors	14,933	2,075

11 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	159,183	135,811

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	184	-
Accruals	7,438	4,560

The Box Foundation

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

13 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
General Funds	117,192	38,979	(5,811)	150,360
Restricted funds				
Royal Marine Exhibits	1,515	-	-	1,515
The Box Community Food Project	3,804	-	-	3,804
Attrill Bursary	10,815	-	-	10,815
	16,134	-	-	16,134
Total funds	133,326	38,979	(5,811)	166,494
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General Funds	70,666	56,400	(9,874)	117,192
Restricted funds				
Royal Marine Exhibits	1,515	-	-	1,515
The Box Community Food Project	3,804	-	-	3,804
Attrill Bursary	10,815	-	-	10,815
	16,134	-	-	16,134
Total funds	86,800	56,400	(9,874)	133,326

The Box Foundation

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

Description of restricted funds:

The Box Community Food Project funds are used to provide the local community with ingredients to be able to cook Christmas dinner.

Atrill Bursary funds are held for the purpose of providing grants to research in to public education of exhibitions within The Box.

Royal Marine Exhibits funds were donated by Royal Marines Association and are to be used towards enhancing the Royal Marine exhibits.

The Box Foundation

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

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Current assets	157,982	16,134	174,116
Current liabilities	(7,622)	-	(7,622)
Total net assets	150,360	16,134	166,494
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Current assets	121,752	16,134	137,886
Current liabilities	(4,560)	-	(4,560)
Total net assets	117,192	16,134	133,326

15 Related party transactions

There were no related party transactions in the year.

The Box Foundation

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

Unrestricted Funds

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	36,454	56,400
Investment income	2,525	-
Total income	38,979	56,400
Expenditure on:		
Charitable activities	(5,811)	(9,874)
Total expenditure	(5,811)	(9,874)
Net income	33,168	46,526
Net movement in funds	33,168	46,526
Reconciliation of funds		
Total funds brought forward	117,192	70,666
Total funds carried forward	150,360	117,192

The Box Foundation

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

Restricted Funds

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
Income and Endowments from:		
Expenditure on:		
Net income/(expenditure)	-	-
Reconciliation of funds		
Total funds brought forward	16,134	16,134
Total funds carried forward	16,134	16,134

The Box Foundation

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

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	36,454	56,400
Investment income (analysed below)	2,525	-
Total income	38,979	56,400
Expenditure on:		
Charitable activities (analysed below)	(5,811)	(9,874)
Total expenditure	(5,811)	(9,874)
Net income	33,168	46,526
Net movement in funds	33,168	46,526
Reconciliation of funds		
Total funds brought forward	133,326	86,800
Total funds carried forward	166,494	133,326

The Box Foundation

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

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Appeals and donations	27,436	56,400
Gift Aid tax reclaimed	9,018	-
	<hr/> 36,454	<hr/> 56,400
<i>Investment income</i>		
Interest on cash deposits	2,525	-
	<hr/> 2,525	<hr/> -
<i>Charitable activities</i>		
Bank charges	(161)	(210)
Credit card charges	(1,536)	(1,419)
Depreciation of plant and machinery	-	(865)
Legal and professional fees	-	(2,520)
Accountancy fees	(4,114)	(4,860)
	<hr/> (5,811)	<hr/> (9,874)











The Box Foundation Accounts

Final Audit Report

2025-12-16

Created:	2025-12-16
By:	Lisa Coombes (Lisa.Coombes@plymouth.gov.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAv-jzHeRaW0oL3POgnLnR098Uq0IrrNXn

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2025-12-16 - 4:26:17 PM GMT
-  Signer hamish.anderson@nortonrosefulbright.com entered name at signing as Hamish Anderson
2025-12-16 - 4:28:11 PM GMT
-  Document e-signed by Hamish Anderson (hamish.anderson@nortonrosefulbright.com)
Signature Date: 2025-12-16 - 4:28:13 PM GMT - Time Source: server
-  Agreement completed.
2025-12-16 - 4:28:13 PM GMT