

**REGISTERED CHARITY NUMBER: 1011431**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023  
FOR  
HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST**

**HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**FOR THE YEAR ENDED 30 APRIL 2023**

**OFFICERS**

Chair	Tom King
Deputy Chair	Julie Goldsmith
Secretary	Gideon Fireman
Treasurer	Paul Greening

**COMMITTEE**

Perveen Aslam	Ann Beeby
Clare Hunter	Dr Iain Morle (until 9/2/23)
Emily Ogden	Mary-Jane Ogden (until 8/11/22)
Lottie Ireland (appointed 08/11/22)	Marion Hancock (appointed 08/11/22)

**CUSTODIAN TRUSTEES**

Alan Ritchie	Judith Thomas MBE, DL
Ann Joslin	Richard Thomas

The objects of The Harrogate Arts and Mercer Gallery Development Trust are to advance the education of the public in the fine arts by assisting in the acquisition and exhibition of works of art in furtherance of which objects the Trust has the powers set out in its constitution.

**CORRESPONDENCE ADDRESS**

The Mercer Art Gallery  
Swan Road  
Harrogate  
HG1 2SA

**TELEPHONE NUMBER**

01423 556188

**REGISTERED CHARITY NUMBER**

1011431

**REGISTERED ADDRESS**

Apartment 1  
35 Ripon Road  
Harrogate  
North Yorkshire  
HG2 2JL

**INDEPENDENT EXAMINER**

DSC Chartered Accountants  
Tattersall House  
East Parade  
Harrogate  
North Yorkshire  
HG1 5LT

# **HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST**

## **REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 APRIL 2023**

### **Financial Statement**

The Trustees present their annual report and financial statements for the year ended 30<sup>th</sup> April 2023 which have been prepared on the receipts and payments basis.

### **Structure, Governance and Management**

The charity is an unincorporated charitable association, governed by the constitution adopted on 15<sup>th</sup> April 1992 which serves as its governing document. The Management Committee (called “The Council”) consists of the Chair, Deputy Chair, the Secretary, and the Treasurer, together with up to nine other Members as elected at the Annual General Meeting or co-opted by the Council. The Curator of the Mercer Art Gallery is an ex-officio member of the Council.

### **Trustees’ responsibilities**

The Trustees are responsible for keeping accounting records, which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have complied with their duty to have due regard to the Charity Commission's guidance on public benefit. In particular, the trustees consider how planned activities will contribute to the aims and objectives of the charity and enable it to meet its charitable purposes for the public benefit.

### **Financial review**

Details of our income and expenditure for the year, together with our year end position are shown in the attached accounts. Our net income for the year in respect of our general funds amounted to £8,493, including a legacy of £2,000. We made grants totalling £5,740. Details are shown in note 5 to the accounts.

Over the year to 30<sup>th</sup> April 2023, our net assets increased to £49,941, held in the form of funds in bank accounts and investments at CCLA Investment Management. These constitute our reserves. We hold reserves in order to enable us to make grants which can sometimes be substantial. Our policy is to hold reserves no greater than around 3 years’ income (before deducting expenditure but excluding income from fund raising activities) so there remains significant scope for us to make grants.

## **HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST**

### **REPORT OF THE TRUSTEES (continued)**

**FOR THE YEAR ENDED 30 APRIL 2023**

#### **CHAIR'S REPORT**

As we look back to the year that ended on 30 April 2023 it is good to report on a busy and successful year. We are a small charity but the work that we do is valuable and is something of which our members, who support the Charity not only by their membership but by their donations and attendance at our outings and events, can justly be proud. We are grateful to each one of you. At the outset of this report, I must pay tribute to my predecessor Julie Goldsmith who stepped aside from the Chair in November 2022 having seen the charity safely through the wholly exceptional and challenging pandemic years. I am very glad that Julie remains on the Committee as Deputy Chair, and she also continues to do invaluable and much appreciated work in the planning and delivery of our successful outings programme.

#### **COMMITTEE CHANGES**

It was with great regret that we learned of the death of our committee member Dr Iain Morle in February 2023. Iain's quiet wisdom and his enthusiasm for the work of the charity meant that his contribution to our efforts has been considerable and he is missed. At our AGM in November 2022 Mary-Jane Ogden stepped down from her role as a committee member. Mary-Jane has been a very long serving and hard-working member of the committee who has been a major contributor to the work of the charity over many years. We will miss her good humoured and sensible advice.

The election of Marion Hancock and Lottie Ireland to the Committee at the AGM has added to our collective strength. I am very grateful to all members of the committee for their respective contributions.

#### **SOCIAL ACTIVITY AND FUNDRAISING**

It has been very rewarding to see the return to a busy programme of social activity. Our social activity serves two purposes; we share opportunities to be educated (and entertained) in the company of fellow members and we raise funds to support our core objectives. The much-delayed Spires n' Squires trip in June 2022 was well supported and successful. Two thousand years of history were revealed to a group of Friends in August when they attended Kynren, an epic tale of England, told in a 90-minute live outdoor show. A big screen tour of the world-famous collection of art at the Museum Mauritshuis in the Hague presented at a local cinema talk on September 8th was well attended by Friends. Our Summer Party attracted 89 Friends and proved an ideal opportunity to say a sincere thank you to our founder Judith Thomas for her unstinting 33-year contribution to the charity and to the Mercer Art Gallery and our Christmas Party was a very happy event.

Art activity got back on track in May 2022 when master printmaker and etcher Nigel Oxley gave the first Friends talk in the gallery since the impact of COVID. His talk provided an interesting insight into the role of printing and etching in producing works of art and the challenges that a printmaker meets to collaborate effectively with an artist. We were delighted to invite students from Harrogate College studying printing to listen to a master printmaker. We had two talks in the Spring of 2023, "Ruskin" by Brian Souter in February which was planned to link with the trip to Ruskin's home, Brantwood in Cumbria on April 25th; and a fascinating and well received "Portraits & Conversations" with the artist Stuart Morle in March which, in the event, was dedicated to the memory of his half-brother Iain. We must also acknowledge the great generosity of Friends and former Friends who have chosen to remember the charity in their wills. In February 2023 we received a legacy from the estate of the late Mrs D R Prakke-Sclater which will be used carefully and thoughtfully in a way that we hope would have given satisfaction to the generous donor.

We are very grateful to the small group of hardworking committee members and Friends who plan and coordinate these activities, which inform and give pleasure to Friends while raising funds to support our work.

## **HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST**

### **REPORT OF THE TRUSTEES (continued)**

**FOR THE YEAR ENDED 30 APRIL 2023**

#### **GRANT GIVING AND VOLUNTEERING**

Supporting the Mercer Art gallery to acquire and display works of art is a fundamental part of what we are about. We have met the cost of the Gallery's membership of the Contemporary Arts Society and have committed to doing so into the future. We provided financial support to the Gallery to acquire a work by Dorothy Cross that was identified as forming a valuable addition to the collection in the Gallery. We also provided some financial support in towards the cost of the Open Exhibition mounted by the Gallery in the autumn of 2022. The total advanced by way of grants was £5,740.

We continue to liaise closely with the Gallery to identify opportunities to provide financial support towards its invaluable contribution to the cultural life of our town and beyond and are exploring with the Galley how we might support the Gallery's student outreach programme or some other aspect of the Gallery's educational work.

In last year's report my predecessor noted the work being done by a team of volunteers to support the Gallery with the Collections Audit – an essential but hugely time-consuming task that the Gallery must undertake and complete to retain accreditation. The collections audit team work regularly on specific days, Tuesday Wednesday, and Thursday. The database lists 11524 items of Social History which have been fully accessioned; 3136 items of Archaeology; 2662 items of Fine Art; in addition to this there are many items which have yet to be added to the main data base.

#### **PLANNING FOR THE FUTURE**

As they should, your committee is giving careful thought to the future. The 30 years that have gone before have been very successful; readers of "A History 30 Years Friends of the Mercer Art Gallery" can read of the hundreds of thousands of pounds raised to support exhibitions, fund improvements to the Gallery and acquisitions for its collection and of the interesting times that have been enjoyed by Friends while doing so. As the ownership of the Gallery moves to North Yorkshire County Council with the implementation of local government changes, we must develop new relationships. We must also be mindful of our membership demographic and continue to be relevant and attractive to our existing and prospective membership. We look forward to working with our members to ensure that the Friends continues to deliver its objectives.

Approved by the trustees and signed on its behalf by:

Tom King

Chair of the Trustees

Dated 16 January 2024

# **HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST**

## **INDEPENDENT EXAMINER'S REPORT**

### **FOR THE YEAR ENDED 30TH APRIL 2023**

To the Trustees and members of The Harrogate Arts and Mercer Gallery Development Trust

I report on the accounts of the Trust for the year ended 30th April 2023.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of independent examiner's report**

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 to enable a proper understanding of the accounts to be reached.

Graham French

DSC Accountants Ltd  
Chartered Accountants  
Tattersall House  
East Parade  
Harrogate  
HG1 5LT

4 January 2024

**HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST****RECEIPTS AND PAYMENTS ACCOUNTS****FOR THE YEAR ENDED 30 APRIL 2023**

	Unrestricted funds £	Designated funds £	2023 Total Funds £	2022 Total funds £
<b>RECEIPTS</b>				
<b>Donations and legacies:</b>				
Subscriptions and donations (Note 3)	6,034	-	6,034	6,060
Legacy received (Note 4)	-	2,000	2,000	-
<b>Other income:</b>				
Income from functions	25,024	-	25,024	17,344
Income tax recovered	1,013	-	1,013	1,344
Bank interest	457	-	457	16
<b>TOTAL RECEIPTS</b>	<b>32,528</b>	<b>2,000</b>	<b>34,528</b>	<b>24,764</b>
<b>PAYMENTS</b>				
<b>Charitable activities</b>				
Cost of functions	21,599	-	21,599	8,797
Promotion and publicity costs	3,022	-	3,022	2,937
Printing, postage, and stationery	1,306	-	1,306	484
Bank charges	107	-	107	43
Sub total	26,035	-	26,035	12,260
<b>Grants and donations paid (Note 5)</b>	<b>5,740</b>	<b>-</b>	<b>5,740</b>	<b>25,630</b>
<b>TOTAL PAYMENTS</b>	<b>31,775</b>	<b>-</b>	<b>31,775</b>	<b>37,890</b>
<b>NET RECEIPTS/(PAYMENTS)</b>	<b>753</b>	<b>2,000</b>	<b>2,753</b>	<b>(13,127)</b>
<b>Transfer between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash and bank balances at 1 May 2022</b>	<b>45,188</b>	<b>2,000</b>	<b>47,188</b>	<b>60,315</b>
<b>Cash and bank balances at 30 April 2023</b>	<b>45,941</b>	<b>4,000</b>	<b>49,941</b>	<b>47,188</b>

**HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST**

**STATEMENT OF ASSETS AND LIABILITIES**

**FOR THE YEAR ENDED 30 APRIL 2023**

	Unrestricted funds	Designated funds	2023 Total funds	2022 Total funds
	£	£	£	£
Total funds brought forward	45,188	2,000	47,188	60,315
Net Surplus / (Deficit)	<u>753</u>	<u>2,000</u>	<u>2,753</u>	<u>(13,127)</u>
Total funds carried forward (Note 4)	<u>45,941</u>	<u>4,000</u>	<u>49,941</u>	<u>47,188</u>
<b>Cash funds</b>	45,941	4,000	49,941	47,188
<b>Other monetary assets</b>	-	-	-	-
<b>Assets retained for the charity's own use</b>	-	-	-	-
<b>Liabilities</b>	-	-	-	-
<b>TOTAL FUNDS</b>	<u>45,941</u>	<u>4,000</u>	<u>49,941</u>	<u>47,188</u>

The financial statements were approved by the trustees and were signed on its behalf by:

Tom King

Chair of the Trustees

Dated 16 January 2024

**HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2023**

1. ACCOUNTING POLICIES

The accounts are prepared on the receipts and payments basis.

2. REMUNERATION

No remuneration was paid to any officer or member of the committee.

3. SUBSCRIPTIONS AND DONATIONS

Subscriptions and donations are credited in the year in which they are received.

4. FUND ACCOUNTING

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

A sum of £2,000 was received in 2018 as a legacy from the estate of the late Mr G W Taylor and a sum of £2,000 was received in 2023 as a legacy from the estate of the late Mrs Prakke-Sclater.

5. GRANTS

The following grants were made by the Trust during the year:

£3,740 towards the Gallery's membership of the Contemporary Arts Society (up to April 2023)

£1,000 towards the cost of the Open Exhibition

£1,000 towards the purchase of a painting by Dorothy Cross

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