

**REGISTERED CHARITY NUMBER: 1011431**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025  
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 2025**

**OFFICERS**

Chair and Secretary	Tom King
Deputy Chair	Perveen Aslam
Treasurer	Paul Greening

**COMMITTEE**

Sarah Best (until 25 March 2025)	Clare Hunter
Marion Hancock	Emily Ogden
Paula Russell (from 21 January 2025)	

**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**

Honeysuckle House  
Crimple Lane  
Follifoot  
HARROGATE  
North Yorkshire  
HG3 1DF

**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 30 APRIL 2025**

### **Financial Statement**

The Trustees present their annual report and financial statements for the year ended 30<sup>th</sup> April 2025 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 total income for the year in respect of our general funds amounted to £49,491, including a legacy of £35,538. We made grants totalling £8,200. Details are shown in note 5 to the accounts.

Over the year to 30<sup>th</sup> April 2025, our net assets increased to £64,666 held in the form of funds in bank accounts and investments at CCLA Investment Management. These constitute our reserves. We hold reserves to enable us to make grants which can sometimes be substantial. Our policy is to aim to hold reserves no greater than around 3 years' income (before deducting expenditure but excluding income from fund raising activities).

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

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

#### **FOR THE YEAR ENDED 30 APRIL 2025**

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

As I draft this report in early July 2025 members who attended the event will have happy memories of a highly successful summer party generously hosted at the Limes in Weeton. It is useful to remind ourselves, when reflecting on the past year, of the objects and powers of the charity set out in our constitution approved 33 years ago when the Friends was founded. The Friends exist to advance the education of the public in the fine arts by assisting in the acquisition and exhibition to the public of works of art which shall include, but not be limited to, paintings. The constitution sets out the ways in which that can be done; in short, we do it by the support we now provide to North Yorkshire Council to enhance and improve what they deliver at the very lovely Mercer Art Gallery in the Georgian Assembly rooms in Harrogate.

#### **THE COMMITTEE**

None of our objectives could be achieved without the enthusiastic, effective voluntary work done by the Committee. We were delighted to be rejoined during the year by Paula Russell and joined by Sarah Mate, both experienced in the work of the Friends and who have immediately proved their worth by playing a very active and productive role in our work. Indeed, everyone on the committee has played their part; I watch the constant stream of emails sharing ideas, planning, and delivering and events with a degree of awe. It seems invidious to mention individuals, but this year Marion Hancock has been at the heart of bringing several plans to fruition. Paul Greening has, as ever, kept our financial records immaculately.

#### **VOLUNTEERING, SOCIAL ACTIVITY AND FUNDRAISING**

It has been a busy year since our last AGM. Our programme of talks has been well supported and trips to Glasgow and Sheffield were successful, they both entertained informed and generated modest surpluses for our charitable activities. Our Christmas Party was a happy event providing an opportunity to connect with old friends and new in the lovely setting of the Gallery. We are very grateful to the Willow Beck Gallery who hosted a fascinating and well attended talk by Sam Cornish, curator at the John Hoyland estate when we viewed, and he put in context, over 40 works spanning most of Hoyland's long and productive life. Already events for the Autumn are in planning and we are planning a further short film season jointly with Harrogate Film Society. Voluntary cataloguing work at the Gallery continues.

#### **LEGACIES**

We were touched and delighted that one of our former Friends Mrs M A Bousfield, chose to nominate the Friends as one of the charities to benefit under her will. We have received a total of £35,537 from her estate. That money is, with our other reserves, on deposit while we plan the most effective use of this generous bequest.

#### **ACHIEVING OBJECTIVES**

Our relations with the team at the Gallery continue to be warm, positive, and productive. May Catt and/or Karen Southworth attend our meetings and share information and ideas and the team at the Gallery provide a warm welcome always. We provided a grant of £6,000 to meet the cost of conservatorship work needed in respect of the wonderful collection of works donated to the Gallery by the late David Morgan Rees. We met the £2,200 cost of the Gallery's membership of the Contemporary Art Society. We funded the commissioning of a new sound piece which is currently playing as part of the very popular Liz West installation H.A.P.P.Y currently on display at the Gallery and we have provided a grant to support the Gallery to make available inclusivity equipment to widen accessibility to exhibitions.

## **PLANNING FOR THE FUTURE**

We are working on a programme of events that will continue to inform and entertain our membership and generate funds to support our charitable work. A possible trip to Egypt in early 2027 is in initial stages of planning. With the Gallery we are working on ideas for the future that will ensure that the generous support that we receive from Friends past and present is used in a way that enhances what the Gallery has to offer.

## **ADDENDUM**

It is with great sadness that I must report the death of our Custodian Trustee, Richard Thomas on 8<sup>th</sup> August 2025 following a long illness. The history of our charity records that it was at a public meeting held on 15 April 1992 that Judith Thomas proposed the creation of the Friends of the Mercer Art Gallery; after that proposal was accepted Judith was elected Chair of the charity and her husband, Richard was elected as one of the founding members of the Council. Throughout the thirty years that followed Richard was a stalwart of the charity, providing wise advice and energy, and always supportive of Judith in her outstanding work as Chair. We remember Richard with affection and gratitude and offer Judith our deep sympathy.

Approved by the trustees and signed on its behalf by:



Tom King

Chair of the Trustees

Dated 24 September 2025

**HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST**  
**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 30TH APRIL 2025**

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 2025.

**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

24 September 2025

<b>RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>RECEIPTS</b>				
<b>Donations and legacies:</b>				
<b>Subscriptions and Donations</b>	<b>5,119</b>		<b>5,119</b>	<b>4,781</b>
<b>Legacy received</b>		<b>35,538</b>	<b>35,538</b>	<b>2,000</b>
<b>Other income:</b>				
<b>Income from functions</b>	<b>6,687</b>		<b>6,687</b>	<b>7,853</b>
<b>Income tax recovered</b>	<b>1,081</b>		<b>1,081</b>	<b>987</b>
<b>Bank interest</b>	<b>1,066</b>		<b>1,066</b>	<b>1,166</b>
<b>TOTAL RECEIPTS</b>	<b>13,953</b>	<b>35,538</b>	<b>49,491</b>	<b>16,787</b>
<b>PAYMENTS</b>				
<b>Charitable activities</b>				
<b>Cost of functions</b>	<b>3,500</b>		<b>3,500</b>	<b>6,610</b>
<b>Promotion and publicity costs</b>	<b>450</b>		<b>450</b>	<b>490</b>
<b>Printing, postage and stationery</b>	<b>918</b>		<b>918</b>	<b>1,927</b>
<b>Bank charges</b>	<b>118</b>		<b>118</b>	<b>90</b>
<b>Insurance</b>	<b>90</b>		<b>90</b>	<b>56</b>
<b>Sub total</b>	<b>5,076</b>		<b>5,076</b>	<b>9,173</b>
<b>Grants and donations paid</b>	<b>8,200</b>		<b>8,200</b>	<b>29,104</b>
<b>TOTAL PAYMENTS</b>	<b>13,276</b>		<b>13,276</b>	<b>38,277</b>
<b>NET RECEIPTS (PAYMENTS)</b>	<b>677</b>	<b>35,538</b>	<b>36,215</b>	<b>(21,490)</b>
<b>Transfer between funds</b>				
<b>Cash and bank balances at the beginning of the reporting period</b>	<b>22,451</b>	<b>6,000</b>	<b>28,451</b>	<b>49,941</b>
<b>Cash and bank balances at the end of the reporting period</b>	<b>23,128</b>	<b>41,538</b>	<b>64,666</b>	<b>28,451</b>

<b>STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Total funds brought forward</b>	<b>22,451</b>	<b>6,000</b>	<b>28,451</b>	<b>49,941</b>
<b>Net Surplus (Deficit)</b>	<b>677</b>	<b>35,538</b>	<b>36,215</b>	<b>(21,490)</b>
<b>Total funds carried forward</b>	<b>23,128</b>	<b>41,538</b>	<b>64,666</b>	<b>28,451</b>
<b>Cash funds</b>	<b>23,128</b>	<b>41,538</b>	<b>64,666</b>	<b>28,451</b>
<b>Other monetary assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Assets retained for the Charity's own use</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total funds</b>	<b>23,128</b>	<b>41,538</b>	<b>64,666</b>	<b>28,451</b>

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



Tom King

Chair of the Trustees

Dated 24 September 2025

**HARROGATE ARTS AND MERCER GALLERY DEVELOPMENT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

**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.

Designated funds represent major bequests.

£2,000 was received in 2018 as a legacy from the estate of the late Mr G W Taylor

£2,000 was received in 2023 as a legacy from the estate of the late Mrs Prakke-Sclater

£2,000 was received in 2023 as a legacy from the estate of the late Mrs Furniss

£35,538 was received in 2024 as a legacy from the estate of the late Mrs Bousfield

**5. GRANTS**

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

£2,200 towards the Gallery's membership of the Contemporary Arts Society

£6,000 towards the conservation of works donated to the Gallery by David Morgan-Rees

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