REGISTERED CHARITY NUMBER: 1156251

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2025 FOR THE BIRMINGHAM BIG ART FOUNDATION (Charitable Incorporated Organisation)

THE BIRMINGHAM BIG ART FOUNDATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2025

	Page
Report of the Trustees	1 to 3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Independent Examiners Report	9

THE BIRMINGHAM BIG ART FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDING 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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).

INCORPORATION
The charitable incorporated organisation was incorporated on 18th March 2014.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1156251

Registered office

One Eleven
Edmund Street
Birmingham
B3 2HJ

Trustees

G Pitchford

S J Hartland

I Ward

M J Ward

R R Barnes

W Wong

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document. The charity is a Charitable Incorporated Organisation which was registered on the 18th March 2014.

Recruitment and appointment of new trustees
As set out in the charity's constitution, new trustees are appointed by the board of trustees.

Induction and training of new trustees
New trustees receive a full copy of the constitution, a copy of the latest trustees report and accounts and other information necessary for them to undertake their role within the charity.

Organisational structure
The charity is run by a board of trustees who are responsible for the overall strategic management of the organisation. The body of the trustees consist of a minimum of three trustees.

Risk management
The trustees have a duty to identify and review the risks to which the organisation may be exposed to and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. This is completed by a review of the activities of the charity.

OBJECTIVES AND ACTIVITIES

Objectives and achievements
The objects of the Foundation are as defined in clause 3 of the Constitution and are “to promote art and the City of Birmingham for the benefit of the public by the establishment of public artwork in Birmingham”.

Through the Birmingham Big Art Project, the Birmingham Big Art Foundation aims to commission an internationally significant work of public contemporary art for the city of Birmingham supported by the Birmingham Civic Society. Eastside Projects are the commissioning agents, responsible for curating the process and artwork.

The objective of the Project is to commission and install an iconic piece of public art within Birmingham that is high quality, innovative, permanent and low in maintenance that will gain international recognition and put the city on the world’s cultural map. With hopes of community engagement, in line with culture and wellbeing, this iconic piece of art hopes to become an important heritage for future generations of Birmingham. The anticipated cost for the project is £2 million. The overall goal of this project is to encourage citizenship and civic pride amongst the city’s diverse communities through public art.

The site for Birmingham Big Art Project will be in a prominent position within Birmingham City Centre.

FINANCIAL REVIEW

Reserves policy

The reserves policy is to retain sufficient funds to meet the ongoing liabilities of the charity together with funds for the development of the charity's objectives.

The Statement of Financial Activity for the year ended 31st December 2025 shows incoming resources of £3,000 and resources expended of £nil. Net incoming resources for the year ended 31st December 2025 amounted to £3,000.

FUNDS HELD AS CUSTODIAN FOR OTHERS

The charity has no funds held as custodian trustee on behalf of others.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

ON BEHALF OF THE BOARD:

M J Ward – Trustee

22nd June 2026

THE BIRMINGHAM BIG ART FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2025

	Notes	2025 Unrestricted Fund £	2024 Unrestricted Fund £
Voluntary Income	2	3,000	2,078
		3,000	2,078
RESOURCES EXPENDED			
Support costs	3	-	9,147
NET INCOMING (OUTGOING) RESOURCES		3,000	(7,069)
Total Funds Brought Forward		435	7,503
TOTAL FUNDS CARRIED FORWARD		3,435	435

THE BIRMINGHAM BIG ART FOUNDATION
BALANCE SHEET
AT 31 DECEMBER 2025

	Notes	2025 Unrestricted Fund	2024 Unrestricted Fund
		£	£
CURRENT ASSETS			
Debtors	5	3,000	-
Cash at bank and in hand		435	6,035
		3,435	6,035
CREDITORS			
Amounts falling due within one year	6	-	5,600
NET ASSETS		3,435	435
FUNDS			
Unrestricted funds		3,435	435

The charitable incorporated organisation is entitled to exemption from audit under Section 144(2) of the Charities Act 2011 for the year ended 31 December 2025.

The members have not required the charitable incorporated organisation to obtain an audit of its financial statements for the year ended 31 December 2025.

The trustees acknowledge their responsibilities for:

(a) Ensuring that the charitable incorporated organisation keeps accounting records that comply with Section 130 of the Charities Act 2011 and

(b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable incorporated organisation as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities Act 2011.

The financial statements were approved by the Board of Trustees on 22nd June 2026 and were signed on its behalf by:

---------- ----------

M J Ward – Trustee R R Barnes – Trustee

1. ACCOUNTING POLICIES

ACCOUNTING CONVENTION

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) "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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The financial statements have been prepared using the historic cost convention, modified to include certain financial instruments at fair value, and are presented in sterling which is the functional currency of the charity, rounded to the nearest £1.

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

INCOMING RESOURCES

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

RESOURCES EXPENDED

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

		2025 £	2024 £
2	**VOLUNTARY INCOME**		
	Donations	3,000	2,078
3	**SUPPORT COSTS**		
	Project Management	-	5,013
	Sundries	-	4,134
		-	9,147

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 (2024: Nil).

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2025 (2024: Nil).

5. DEBTORS

	2025	2024
	£	£
Other debtors	3,000	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	-	5,600

Independent examiner's report to the trustees of The Birmingham Big Art Foundation
I report to the charity trustees on my examination of the accounts of The Birmingham Big Art Foundation (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 in order to enable a proper understanding of the accounts to be reached.

Peter Smith FCA

J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Date: 22nd June 2026