EcoArt SCIO			Charity No SC049905		CC17a
Annual accounts for the period					
Period start date	01-Feb-25	To	Period end date	31-Jan-26	

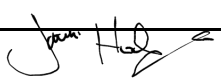
Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
Incoming resources (Note 3)			F01	F02	F03	F04	F05
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		3.1	-	-	-	-	-
Activities for generating funds	Events & Products	3.1	4,828	-	-	4,828	4,086
Investment income	Interest	3.2	4,898	-	-	4,898	7,535
Incoming resources from charitable activities		3.2	-	-	-	-	-
Other incoming resources	Donations	3.3	4,467	-	-	4,467	13,520
Other incoming resources	Others	3.3	56	-	-	56	-
Other incoming resources	Grants	3.3	15,450	-	-	15,450	5,000
Total incoming resources		3	29,699	-	-	29,699	30,141
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		4.1	26,276	-	-	26,276	16,917
Fundraising trading costs		4.1	-	-	-	-	-
Investment management costs		4.1	-	-	-	-	-
Charitable activities	Management Costs	4.2	50,452	-	-	50,452	62,435
Governance costs	Professional Fees	4.3	594	-	-	594	486
Other resources expended		4.3	-	-	-	-	-
Total resources expended		4	77,322	-	-	77,322	79,838
Net incoming/(outgoing) resources before transfers			(47,623)	-	-	(47,623)	(49,695)
Gross transfers between funds			-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			(47,623)	-	-	(47,623)	(49,695)
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use			-	-	-	-	-
Gains and losses on investment assets			-	-	-	-	-
Net movement in funds			(47,623)	-	-	(47,623)	(49,696)
Total funds brought forward			331,753	852	-	332,605	382,301
Total funds carried forward			284,130	852	-	284,982	332,605

Section B Balance sheet

	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets		F01	F02	F03	F04	F05
Tangible assets (Note 9)		-	-	-	-	-
		-	-	-	-	-
Investments (Note 10)		-	-	-	-	-
Total fixed assets	10	-	-	-	-	-
Current assets						
Stock and work in progress	11	-	-	-	-	-
Debtors (Note 11)	11	-	-	-	-	-
(Short term) investments	11	-	-	-	-	-
Cash at bank and in hand		283,862	1,159	-	285,021	333,570
Total current assets		283,862	1,159	-	285,021	333,570
Creditors: amounts falling due within one year (Note 12)	12	40	-	-	40	965
Net current assets/(liabilities)		283,822	1,159	-	284,981	332,605
Total assets less current liabilities	12	283,822	1,159	-	284,981	332,605
Creditors: amounts falling due after one year (Note 12)	12	-	-	-	-	-
Provisions for liabilities and charges		-	-	-	-	-
Net assets		283,822	1,159	-	284,981	332,605
Funds of the Charity						
Unrestricted funds		283,822			283,822	328,907
		-			-	-
Restricted income funds (Note 13)	13		1,159		1,159	3,698
Endowment funds (Note 13)	13			-	-	-
Total funds		283,822	1,159	-	284,981	332,605

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Stuart Hall	2026-10-23
	Jo Hodges	2026-10-24

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards; □
- and with the Charities Act.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

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

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

Section C — Notes to the accounts — (cont)

Note 3 — Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
3.1 Voluntary income	Events	2,691	3,713
	Products	2,137	372
	Other Revenue	-	-
		-	-
		-	-
	Total	4,828	4,086
3.2 Investment income	Interest	4,898	7,535
		-	-
		-	-
		-	-
		-	-
	Total	4,898	7,535
3.3 Other incoming resources	Founding donation	-	-
	Other donations	4,467	13,520
	Other Revenue	56	-
	Grant Giving Organisations	15,450	5,000
		-	-
	Total	19,973	18,520

Section C Notes to the accounts (cont)

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
4.1 Costs of generating voluntary income	Event costs, fees and commissions	25,875	16,633
	Materials and consumables	400	284
	Postage, packing, freight and courier	12	-
	Promotion, advertising and marketing	984	531
	Subcontract, casual labour or third person expense	-	-
		-	-
	Total	27,271	17,448
4.2 Charitable activities	Salaries	29,672	30,503
	Rent	4,683	5,320
	Rates		
	Travel and subsistence	20	198
	IT	875	760
	Office expenses	1,926	1,054
	Entertainment	510	923
	Insurance	678	407
	Bank Charges	104	141
	Art Commission by EcoArt	3,645	19,107
	Professional Fees	1,980	1,661
	Consultancy Fees	3,250	-
	Art Residency expenses	2,111	1,830
	Total	49,456	61,904
4.3 Governance costs	Pension set-up fee	-	-
	Independent examiner's fee	594	486
		-	-
	Total	594	486

Section C Notes to the accounts (

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

	This year	Last year
Number of trustees who were paid expenses	N/A	N/A
Nature of the expenses	N/A	N/A
Total amount paid	N/A	N/A

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	594	486
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	None	None

Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	22,336	22,442
Employer's National Insurance costs	-	-
Pension costs	7,336	8,061
Total staff costs	29,672	30,503

7.2 Average number of full-time equivalent employees in the year

		This year Number	Last year Number
The parts of the charity in which the employees work	All	1	1
		-	-
		-	-
		-	-
	Total	1	1

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

B&C Holdings

	This year £	Last year £
The costs of the scheme to the charity for the year	7,336	8,061
The amount of any contributions outstanding at the year end	-	-
The amount of any contributions prepaid at the year end	-	-

Section C	Notes to the	(cont)

Note 7 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Payroll related		965	-	-
Accruals and deferred income	40	-	-	-
Total	40	965	-	-

Section C Notes to the accounts (c

Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	**-**	**-**

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking	**£**

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
	Total grants to institutions	**-**

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.2 Accumulated depreciation and impairment provisions

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	
**** Rate**						
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	
Market Value	

Section C Notes to the accounts (cont)

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors (Payroll)	-	965	-	-
Accruals and deferred income	40	-	-	-
Total	40	965	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- **permanent endowment funds (PE);**
- **expendable endowment funds (EE); and**
- **restricted income funds, including special trusts, of the charity (R).**

Fund Name	Type PE, EE or R	Purpose and Restrictions
Wise	R	**Not to be spent on Administration or management**

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Wise	3,697	38,623	- 41,161	-	-	1,159
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	3,697	38,623	(41,161)	-	-	1,159

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
Rosemary Hall	Constitution	**29,672**	**30,503**

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			**None**	**None**
Due from trustees and related parties			**None**	**None**

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			None	None

Section C	Notes to the accounts	(cont)

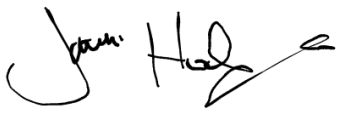
Note 15 **Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

CERTIFICATE *of* SIGNATURE

REF. NUMBER
3PJJA-ALKYT-ZF7AH-AIYMT

DOCUMENT COMPLETED BY ALL PARTIES ON
24 OCT 2026 11:01:01 UTC

SIGNER	TIMESTAMP	SIGNATURE
STUART HALL EMAIL **MAIL4STU@GMAIL.COM**	SENT **23 OCT 2026 19:18:57** SIGNED **23 OCT 2026 19:18:57**	 IP ADDRESS **191.242.175.39** LOCATION **ACARAÚ, BRAZIL**
JO HODGES EMAIL **JOHODGES100@GMAIL.COM**	SENT **23 OCT 2026 19:18:57** VIEWED **24 OCT 2026 11:00:09** SIGNED **24 OCT 2026 11:01:01**	 IP ADDRESS **86.133.96.233** LOCATION **DUMFRIES, UNITED KINGDOM**

RECIPIENT VERIFICATION

EMAIL VERIFIED
24 OCT 2026 11:00:09