

Charity registration number 1150539

Company registration number 8220691 (England and Wales)

ONCA TRUST LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

ONCA TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Laura Coleman (Chair) Dr Eva Coleman Michelle Westbury Clare Whistler Dr Vinta Damodaran Aidan Evans-Jesra Syra Tariq Jennifer Uchendu Paccha Chuji	(Appointed 1 October 2022)
Charity number	1150539	
Company number	8220691	
Registered office	14 St. Georges Place Brighton BN1 4GB	

ONCA TRUST LIMITED

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ONCA TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their annual report and financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

The objects of the charity are:

1. To raise awareness of environmental and conservation issues through the arts.
2. To promote educational initiatives relating to art and conservation.
3. To raise funds to support conservation projects.

ONCA is a combined arts charity venue with a gallery venue in central Brighton and a floating community eco-hub at Brighton Marina. Since November 2012, our programme of exhibitions and outreach has engaged artists, scientists and the general public in a wide range of activities. ONCA's urban location is both a challenge and a gift in terms of finding ways to reach out to new diverse audiences, creating links with local community action groups, and capturing the imaginations of passers by, people local to the region and beyond.

ONCA's work bridges social and environmental justice issues with creativity. We promote positive change by facilitating inclusive spaces for creative learning, artist support, story-sharing and community solidarity. ONCA Gallery works with artists, educators and organisations to co-deliver exhibitions, events and workshops that explore social and environmental issues.

ONCA Barge at Brighton Marina is a community centered learning space that supports artist development and offers a programme of creative activities in East Brighton.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

WHAT WE DO

We raise awareness of Social and Environmental issues through Art

- Art for Social Change: We work with artists, activists and community groups to deliver exhibitions and events that explore and promote social inclusion and social change.
- Arts, Health & Wellbeing: We use art to explore and promote mental, emotional, social and physical health and wellbeing
- Climate & Culture: We produce and promote creative initiatives and cultural responses to the climate emergency
- Decolonising Art & Culture: We collaborate with artists of colour and POC-led organisations to curate and support events and exhibitions that challenge eurocentrism and racism within mainstream arts and culture
- Endangered & Lost Species: We use art to explore stories of extinct and critically endangered species, cultures and ecological communities.

ONCA TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

We facilitate spaces for education & development relating to art, culture and the environment;

Artist Development

We promote opportunities for artists to develop their creative practices, receive professional guidance and engage in peer-led networking.

Education for Sustainability

We collaborate with learning organisations and artists to design and deliver creative activities that promote education for sustainability.

Environmental Justice & Activism

We work with local and global campaigners to promote community-led action & education for environmental justice.

Social Justice & Solidarity

We work with community organisers and campaign groups to promote education for transformative social change and liberation.

Achievements and performance

Significant achievements for ONCA in 2021-22 included ongoing delivery of long-term weekly projects on the ONCA Barge: Dresscue, with its well-appointed community sewing studio with machines sponsored by Pfaff, and Community Afternoons for Marina residents and people of Whitehawk. We also continued to work with the NHS over this period - strengthening our partnership in the delivery of staff well-being workshops. We delivered a rich programme of artist support and exhibitions.

Gallery/ Exhibitions

More than 90% of the artists we supported this year had lived experience of structural marginalisation. This selection from our year-round gallery programme lists the projects that were funded or co-funded by ONCA. Much more can be seen at <https://onca.org.uk/tag/2021/> and <https://onca.org.uk/tag/2022/>

Making Care group exhibition

Making Care was a research project, exhibition and programme showcasing work by artists whose practice explores care and access provision. In the context of Covid-19 and the inequalities it highlights, this project imagined fairer worlds. Making Care asks how arts organisations can collaborate with, and care for, artists whose work explores care. It suggests that access needs are opportunities for creative exchange, rather than problems to solve. With artists, audiences and organisations, it explores the transformative potential of DIY community care and access provision. Artists Josephine Chime, Kyla Harris & Lou Macnamara, Evan Ifekoya, Keith Hennessy and Carmen Papalia & Heather Kai Smith explored care and access in radical and varied ways in a co-curated exhibition and programme. The Making Care group exhibition was co-facilitated by Nadia Buyse and Lydia Heath at ONCA.

A.MAL for Lost Species Day: In, Among and Between

A.MAL aims to address the interconnectivity of colonialism and climate injustice by questioning current relationships between the Global North and Global South, and challenging over-consumption (which is leading to extinction of species, the pollution of seas and climate change as a whole) through imagination and creativity. For this exhibition – In, Among and Between – A.MAL (Leila Gamaz, Elodie Sacher and Younes El Hossaini [of 560 Zoom], Sabrina Mumtaz Hasan and Jessica El Mal) were keen to contextualise extinction within contemporary global – in particular post-colonial – relations and climate justice especially in the context of North Africa. As such, the focus of the exhibition was on both extinct species – for example the Barbary lion and the North African elephant – and endangered species such as Gelidium Sesquipedale (a red algae species), sea cucumber and sardines.

JP Miller: PUMA

This online exhibition is dedicated to the memory of a puma named Wayra, to all the animals at Comunidad Inti Wara Yassi (CIWY)'s sanctuaries, and to the people fighting every day in Bolivia to keep those that remain safe. The photos document some of the pumas cared for by Comunidad Inti Wara Yassi. Each of them have their own unique story. Many of the animals have suffered malnourishment, broken bones, digestive issues, and psychological trauma. All of them are victims of the illegal wildlife trade.

ONCA TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Sound Art Brighton Festival: Sanja Matkovic

For the inaugural Sound Art Brighton Festival we were delighted to present this co-commissioned exhibition by artist Sanja Matkovic. This exhibition was selected from an open call for proposals that explore how people can experience sound art through senses other than auditory such as sight, touch and smell – making it more accessible to audiences who are d/Deaf and hard of hearing, neurodiverse or with disabilities etc.

Residencies

We hosted a number of artist residencies in 2022 thanks to support from Enjoolata Foundation. These included:

- Paccha Chuji Turner (painting)
- Bernard Kalu (photography)
- Pauline, Bo and Niamh Rutter: The Black Living Archive (intergenerational collaborative archiving, research)
- Two The Living Coast residencies: Rachel Henson (mixed media, digital) and Andrés Saenz de Sicilia (sound). These were offered collaboratively with Fabrica as part of our commitment to cultural engagement with The Living Coast.

Financial review

The statement of financial activities shows a deficit for the period of £80,493 (2021: Surplus £45,489) Unrestricted reserves stand at £23,587 (2021: £101,313).

The charity currently holds enough reserves to cover 4 months of core activities. We have fundraised continuously over the financial year. Still feeling the ripples of the pandemic, this has been a tough financial year for the organisation, seeing lower income from all areas of usual fundraising and trading sources. We have welcomed support for our growing community programme, receiving support from National Lottery Funds through both a climate focused fund Together for our Planet and Awards for All, as well as local funds from Enjoolata Foundation.

The trustees have assessed the major risks to which the charity is exposed to and are satisfied that systems are in place to mitigate exposure to the major risks. ONCA is working hard to become financially sustainable, whilst also continuing to deliver an innovative and thought-provoking programme built around strategic partnerships and artistic quality.

Over the past ten years, ONCA has become an important part of the cultural landscape of Brighton. We continually strive to support the creation of new work that takes on environmental and social challenges and supports wellbeing in Brighton and beyond. We believe that art has a key role to play in the move to environmentally sustainable and healthy communities.

Project support from partners such as Arts Council England, Enjoolata Foundation and Esmée Fairbairn Foundation continues to help ONCA to develop its vision of interdisciplinary arts practice and its commitment to inclusivity, and to offer supportive ways of helping propagate work - eg residencies, mentoring and outreach with groups experiencing marginalisation (including Deaf and BME). Our volunteering and internship programmes, on hold from March 2020 due to the pandemic, were resumed during this financial year.

Plans for future periods

Future Plans

We plan to continue developing and deepening our partnership work with Global South artists and researchers working at the front lines of extractivism and environmental injustice, and to continuously improve our practices around accessibility and inclusivity.

Structure, governance and management

The ONCA Trust is a charitable company limited by guarantee, incorporated on 19th September 2012 and registered as a charity on 21st January 2013. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company. The ONCA Gallery Limited was a trading subsidiary of the ONCA Trust that was dissolved 18 October 2022. The £100 investment in the subsidiary has been written off to Sundry costs in the accounts.

ONCA TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Laura Coleman (Chair)

Dr Eva Coleman

Dr Julie Doyle

(Resigned 1 October 2022)

Michelle Westbury

Clare Whistler

Dr Vinta Damodaran

Aidan Evans-Jesra

Syra Tariq

Jennifer Uchendu

Paccha Chuji

(Appointed 1 October 2022)

The directors are elected to serve for a period of two years, after which they can be re-elected at the next Annual General Meeting. All members of the ONCA Trust give their time voluntarily and receive no benefits from the charity. Training is provided to new Trustees.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Laura Coleman (Chair)

Trustee

26 July 2023

ONCA TRUST LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees, who are also the directors of ONCA Trust Limited for the purpose 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).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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 UK Accounting Standards 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 charity will continue in operation.

The Trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

ONCA TRUST LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ONCA TRUST LIMITED

I report to the Trustees on my examination of the financial statements of ONCA Trust Limited (the charity) for the year ended 30 September 2022.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Phil Woodgate FCCA
Woodgate Accounting Services Ltd
Chartered Certified Accountants
Unit 43 Newhaven Enterprise Centre
Newhaven
BN9 9BA

Dated: 27 July 2023

ONCA TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
Income and endowments from:							
Donations and legacies	3	9,188	-	9,188	24,709	-	24,709
Charitable activities	4	53,022	65,152	118,174	21,620	128,951	150,571
Other income	5	35,013	-	35,013	70,768	-	70,768
Total income		97,223	65,152	162,375	117,097	128,951	246,048
Expenditure on:							
Charitable activities	6	174,949	67,919	242,868	78,952	121,607	200,559
Net (expenditure)/income for the year/ Net movement in funds		(77,726)	(2,767)	(80,493)	38,145	7,344	45,489
Fund balances at 1 October 2021		101,313	18,766	120,079	63,168	11,422	74,590
Fund balances at 30 September 2022		23,587	15,999	39,586	101,313	18,766	120,079

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ONCA TRUST LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Investments			-		100
Current assets					
Debtors	11	6,979		16,053	
Cash at bank and in hand		48,774		112,936	
		<u>55,753</u>		<u>128,989</u>	
Creditors: amounts falling due within one year	12	<u>(16,167)</u>		<u>(9,010)</u>	
Net current assets			39,586		119,979
Total assets less current liabilities			<u>39,586</u>		<u>120,079</u>
Income funds					
Restricted funds	13		15,999		18,766
Unrestricted funds			23,587		101,313
			<u>39,586</u>		<u>120,079</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 July 2023

Laura Coleman (Chair)
Trustee

Michelle Westbury
Trustee

Company registration number 8220691

ONCA TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

Charity information

ONCA Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 St. Georges Place, Brighton, BN1 4GB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The financial statements contain information about ONCA Trust Limited as an individual charity and do not contain consolidated financial information as the parent of a group.

1.2 Going concern

Due to additional support from funders, supporters and government assistance following the outbreak of COVID-19 the trustee's at the time of approving the financial statements have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ONCA TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs 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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	3 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

ONCA TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	9,188	4,709
Grants receivable	-	20,000
	<u>9,188</u>	<u>24,709</u>

ONCA TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

4 Charitable activities

	Charitable Income	Charitable Income
	2022	2021
	£	£
Educational events	3,716	3,366
Grants	65,152	128,951
Community and workspace	49,306	18,254
	<u>118,174</u>	<u>150,571</u>
Analysis by fund		
Unrestricted funds	53,022	21,620
Restricted funds	65,152	128,951
	<u>118,174</u>	<u>150,571</u>

5 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	<u>35,013</u>	<u>70,768</u>

Other income includes Nil (2021: £35,999) received from the Coronavirus Job Retention Scheme and £6,160 (2021: £31,400) Brighton & Hove City Council COVID grants.

ONCA TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

6 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	151,659	115,907
Depreciation and impairment	-	4,151
Rent, rates and water	21,386	18,656
Examiner	420	958
Insurance	2,875	5,494
Light & heat	4,401	2,126
Telephone and internet	1,638	1,366
Print, postage and stationery	298	121
Project expenditure	-	481
IT expenses	1,868	1,826
Travel	634	47
Consultancy	8,360	8,340
Sundry	7,162	5,700
Bank charges	227	215
Legal, professional and bad debts	6,674	26
Repairs, maintenance and cleaning	8,622	6,436
Exhibition and gallery	26,644	28,709
	<u>242,868</u>	<u>200,559</u>
	<u>242,868</u>	<u>200,559</u>
Analysis by fund		
Unrestricted funds	174,949	78,952
Restricted funds	67,919	121,607
	<u>242,868</u>	<u>200,559</u>

7 Trustees

Artist Bernard Kalu, husband of trustee Jennifer Uchendu, was paid £1,400 to complete a Enjoolata artist residency. Trustee Jennifer Uchendu was paid £500 to host talks and workshops on eco anxiety. No expenses were reimbursed to Trustees.

8 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
8	7
<u>8</u>	<u>7</u>

ONCA TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

8 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	151,659	115,907

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 October 2021	7,944
At 30 September 2022	7,944
Depreciation and impairment	
At 1 October 2021	7,944
At 30 September 2022	7,944
Carrying amount	

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	3,585	15,015
Prepayments and accrued income	3,394	1,038
	6,979	16,053

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Amounts owed to subsidiary undertakings	-	(3,055)
Other creditors	16,167	12,065
	16,167	9,010

ONCA TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 October 2020	Movement in funds		Balance at 1 October 2021	Movement in funds		Balance at 30 September 2022
	£	Income resources	Resources expended	£	Income resources	Resources expended	£
Action for Deafness	2,283	-	(2,283)	-	-	-	-
Culture Declares Hub Seed funds	-	-	-	-	1,000	(1,000)	-
We are Unlimited Arts	2,000	-	(2,000)	-	2,500	(2,500)	-
ACE	-	74,400	(68,500)	5,900	12,963	(18,863)	-
BSUH EMERGE project	2,139	5,500	(7,639)	-	-	-	-
University of Brighton - RCUK	2,000	-	(2,000)	-	-	-	-
Trust for Developing Communities	-	11,171	(11,171)	-	2,500	(2,500)	-
Esmée Fairbairn	3,000	-	(3,000)	-	-	-	-
BSUH NHS Wellbeing Project	-	24,880	(22,014)	2,865	7,500	(8,000)	2,365
BCCC Dresscure	-	3,000	(3,000)	-	-	-	-
Enjolata Foundation	-	10,000	-	10,000	-	(8,661)	1,339
The National Lottery-Awards for All	-	-	-	-	9,510	(1,000)	8,510
Arts Council- Making Care Exhibition	-	-	-	-	16,661	(16,661)	-
University of Birmingham	-	-	-	-	4,950	(4,950)	-
The National Lottery: Together for Our Planet	-	-	-	-	7,568	(3,784)	3,784
	<u>11,422</u>	<u>128,951</u>	<u>(121,607)</u>	<u>18,766</u>	<u>65,152</u>	<u>(67,919)</u>	<u>15,999</u>

ONCA TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 30 September 2022 are represented by:						
Investments	-	-	-	100	-	100
Current assets/(liabilities)	39,586	-	39,586	101,213	18,766	119,979
	<u>39,586</u>	<u>-</u>	<u>39,586</u>	<u>101,313</u>	<u>18,766</u>	<u>120,079</u>

15 Related party transactions

There were no disclosable related party transactions during the year other than disclosed in note 7.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.