

HEART N SOUL

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

KINGSTON BURROWES AUDIT LTD
308 Ewell Road
Surbiton
Surrey
KT6 7AL

HEART N SOUL

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HEART N SOUL

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

Reference and Administrative Details

Charity name: Heart n Soul
Charity number: 1023467
Company number: 02830733

Registered / Principal office:

The Albany
Douglas Way
Deptford
London SE8 4AG

Trustees:

Kate Linsky
Simon Platz, Treasurer
Shalim Ali
Lilly Cook
Pino Frumiento
Hannah Kent
Michael Price
Tim Adnitt
Sue Williams
Sarah Scott
David McNicholas (from 20 June 2023)

Artistic Director / Chief Executive

Mark Williams MBE

Auditor

Kingston Burrowes Audit Ltd
308 Ewell Road
Surbiton
Surrey
KT6 7AL

Bankers

HSBC
275 Greenwich High Road
Greenwich
London SE10 8NF

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 / cont

Objectives and activities

Who we are

Heart n Soul is an award winning creative community and arts charity. We believe in the power and talents of people with learning disabilities and autistic people. We work together to make great art with imagination, love and trust.

At Heart n Soul everyone is valued, and leadership is shared. We can be ourselves, make change happen and have fun! Our vision is of everyone living full and equal lives with independence, freedom and pride.

Our Values are: Fun, Creative, Change, Equal, Kind, Quality and Inventive.

What we do

We offer opportunities for people to:

Create: Be creative, explore and share their talents in ways that they choose

Connect: Make new friends and connections, in Heart n Soul, the local community and wider society

Change: Use art and creativity to make change in various areas that impact the wider community, becoming leaders alongside others both inside and outside Heart n Soul

We do this through:

Art: We create opportunities for people to develop as artists, collaborate with others, and create and share their work in various forms.

Taking Part: We run high quality creative arts activities designed by, with and for adults with learning disabilities and autistic people

Sharing: We share our art, our creativity and how we do things with others, creating more equal relationships and exploring better ways of doing things together

In putting together our objectives, the Trustees have paid attention to the Charity Commission's guidance on public benefit.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 / cont

How we measure success

Our 2022 - 2026 strategy is co-designed by learning disabled people and autistic people and sets the change we want to see:

People with learning disabilities and autistic people create high quality and life-changing art and ideas that inspire and change people's lives.

They are more connected, have greater confidence and wellbeing, and lead change that affects their lives.

Society has a greater understanding of what people with learning disabilities and autistic people can do, and what they offer everyone.

We understand the impact and progress we are making by finding accurate ways to check that:

- Learning disabled and autistic people feel more connected, more confident and well
- They gain new skills and knowledge
- Their work is experienced by diverse people both in the local community and in the mainstream
- Organisations adopt and build on Heart n Soul's ideas and approach

Our approach

At Heart n Soul people with and without learning disabilities and autistic people collaborate with each other in a truly equal and inclusive way. Learning disabled and autistic people have voice and representation in all parts of the organisation and co-produce all our activities.

We believe in the value for everyone of being present, open, creative, artist-led and loving. We listen to what people want to do and help them to create, connect and make change happen.

Our creativity encourages new ideas and 'out of the box' thinking. We make space for people to ask questions, talk about what is important to them and imagine new ways of seeing, relating, being, doing and learning. Everyone feels a part and can develop their creativity and ideas. What people learn at Heart n Soul helps them in other parts of their lives, helping them feel more confident and gaining skills that help them in other parts of their lives.

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We are inspired by and collaborate with many artists across varied art forms and connect our activities together. We share with others deeply and widely in as many places as possible so that other people can experience our different approaches and see the benefits that our artists' creative vision has for everybody.

We work with partner organisations to achieve our goals so that we may share our vision within and beyond the arts widely and in a sustainable way.

We are continuously flexible and responsive, and we have a lot of fun.

Beneficiaries are aged between 10 and 65, and over 98% have disabilities ranging from mild or moderate to severe and complex. 51% are from global majority communities. Many are subject to multiple disadvantages including social isolation and economic hardship and can be highly vulnerable. We work with people who live near to our Deptford base in Lewisham (42%) and in adjacent boroughs as well as across London, nationally and internationally.

Volunteers both with and without learning disabilities support participants to take part in creative sessions and are part of front of house teams at events, providing information to the public.

Structure, governance and management

Heart n Soul is a company limited by guarantee and a registered charity. The governing document is a Memorandum and Articles of Association dated 10 February 2011. We receive 36.5% of our income from Arts Council England. We raise the remainder from grants from charitable trusts and foundations, donations from individuals, ticket sales and other earned income.

The Board of Trustees meets quarterly, with additional work done by four sub-committees. A staff team of 11 works closely with a pool of around 100 artists, practitioners and experts. Learning disabled and autistic people are involved at every level of our organisation (from Board through to staff, steering teams, planning and strategic thinking), working with us to develop our plans and priorities and to monitor and feedback on our programmes. This demonstrates our commitment to quality, integrity and equality, which ensures that we deliver programmes that touch and change peoples' lives.

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Trustees are selected to the Board through a process of election by the trustees. They receive a personal and detailed induction by the Co-chairs, Chief Executive and Associate Director.

In 2023/24 we welcomed two new learning disabled/autistic Trustees to the Board, David McNicholas and Sebastian Golgiri.

The Board of Trustees are led by Lilly Cook and Kate Linsky who are Co-Chairs of the organisation.

67% of our trustees and 27% of our staff are disabled.

The Finance Sub-Committee meets every quarter to oversee the financial position and to report on the latest quarterly accounts. Other sub-committees, such as the Fundraising Action Group, or the Strategy Group, convene as and when they are required.

The Personnel Sub-Committee is responsible for the remuneration policy of the staff. The salary of the Artistic Director/CEO is reviewed each year in February and may be adjusted for performance or inflation. A comparison with rates for similar roles in our sector is also undertaken. The Personnel Sub-Committee makes a recommendation to the Board, who make the final decision.

Summary of the year

In 2023/24 we created many opportunities for our community to connect with each other, with existing and new partners, with face to face creative activities, and to reflect together on how these should develop going as we look to the future. We have reached more people, positively explored power sharing and have evidenced an impact on people's lives during and beyond their time with us. We have learnt that people of all kinds feel more connected, valued and accepted through their relationship with Heart n Soul, and that they feel confident to say what they think and share their ideas freely. While consolidating and continuously developing core art and taking part activities, we have also continued and deepened a process of making change happen, alongside partners, in health and social care. We have achieved this against a backdrop of a more challenging fundraising environment, with many previous sources of no longer available to Heart n Soul.

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Achievements and performance

This has been a busy year in which we strengthened our Discovery strand of work and welcomed lots of new participants and partners. Our experience at Heart n Soul at the Wellcome Hub (2018/21) and our subsequent Believe in Us project with the Health Foundation (2021/23), underlined the importance of health and wellbeing in our community. Our reach has been extended, partnerships deepened and way of working made more explicit. We developed our Sharing Power graphic as a way of understanding where power is being shared (or not) when building or considering new relationships/partnerships. All our taking part programmes are currently full, with new enquiries coming in continuously. The number of individuals regularly taking part grew by 16% to over 230. Heart n Soul artists, co-producers and participants hosted or took part in 44 shows, exhibitions or events, 32 in-person and 12 online, reaching an estimated 15,000 people, a 50% increase on the previous year.

While the pandemic allowed more one-to-one artist development sessions and online group creative activities, it had also led to feelings of isolation. As a result, we gave more focus for a second year to in-person group sessions, so people regained a sense of community. We also retained on-line options for those unable to attend in person.

In making this transition, we needed to continually respond and adapt in a way that involved our community fully in reflecting, setting priorities, innovating and co-producing activities.

Building on their co-production of our 2022 - 2026 strategy, learning disabled and autistic co-producers developed an evaluation framework to underpin this and set 5 year development priorities.

A deepening theme throughout our work this year has been collaboration based on sharing power and building trust. Through our Believe In Us project funded by The Health Foundation we have challenged our academic, NHS and local authority partners in their understanding of co-production and encouraged them to be more bold, empowering, flexible and diverse in their solutions. This has in turn led to some genuine examples of the early stages of cross-cultural design.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 / cont

Artists

This year there were many new opportunities for artists to play gigs, tour and showcase their work performing at more mainstream events across the UK.

Highlights included:

Visual artist Samuel Jegede sharing his outdoor exhibition at Deptford X Festival.

Reuben Gayle's short animation film 'Paper' being showcased at Brighton's Oska Bright Film Festival

Leni Whiddett displaying original artwork at the Future of Participation event at City Hall

Danny Smith, Cheryl Lyte and Kali Perkins performing a dance piece at the opening of Wellcome's latest Being Human portrait collaboration (featuring Danny) at Wellcome Collection

Too Hot for Candy's farewell performance at the Great Escape in Brighton
Electric Fire releasing a new video and performing at Shambala and Funky Llama Festival

Dean Rodney Jr and the Cowboys launching their first vinyl album at a sellout gig at Matchstick Piehouse, touring all over the UK and getting an excellent review in the Wire Magazine.

Heart n Soul DJ's rocking the Southbank Centre Winter Rave and DJ Wayne Taylor playing at the Royal Albert Hall.

Robyn Steward hosting another series of her groundbreaking Robyn's Rocket residency at Café Oto and recording a series of EPs with different Heart n Soul artists and as she refers to them, 'people you may have heard about.'

In total, 19 artists, designers and DJs performed at 45 events and 11 music creators had 84 development sessions to deepen their skills, develop original material, collaborate and innovate in their chosen art forms.

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In response to feedback and suggestions we experimented with new ways of bringing music and visual arts creators together to collaborate with each other. We also supported artists' use of new innovative music making technologies to allow more continuous self-directed development. Our ongoing learning journey in this arena was shared at both the Audio Developer Conference and at a Native Instruments Panel event.

Taking Part

Young people took part in 12 Do Your Own Thing events, and we reached 117 unique individuals, an increase of 35% from last year. In addition, there were 45 individual and small group sessions on topics such as DJ skills, creating music and developing an exhibition. A team of 26 co-producers allowed a strong youth voice to develop the project.

Numbers at our adults taking part programme, Allsorts, grew to 84 unique individuals, with an additional 40 from the partnership with Sherard Road Day Opportunities Centre, totaling 124, an increase of 17% on the previous year. Participants attended 24 events. Co-producers led on the design and content of each event. We also continued weekly online sessions in Movement and Dance, Art and face-to-face choir sessions, with Heart n Soul growing in popularity and making more public performances.

We held 4 Deptford Club Nights in partnership with 4 venues and 26 young people hosted, performed, or DJ-ed at SQUID INK to an audience of 282.

Building on the success of the original design work of the Feel Good Designers in Lewisham Art House and the South London Gallery, we were commissioned by Southbank to design a family activity trail, the Mish Mash Family Trail, which reached 5000 people as part of the Discovery Festival over two half term weeks.

We were delighted that staff member, David Coke representing Do Your Own Thing, won the Youth Music Young Leader award at the Youth Music Awards 2023.

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Partnerships and Change

Believe In Us, which ended in June 2023, allowed us to explore relationships between health and social care professionals and learning disabled people in more depth. Project partners included The Royal Borough of Greenwich, NHS Oxleas Trust, Royal College of Art Centre for Inclusive Design, The Creative Computing Centre University of the Arts London and Tizard Centre, University of Kent.

<https://www.heartnsoul.co.uk/believe-in-us>

Communication, connection and being heard emerged as key themes through Believe in Us. The team came up with the idea of a 'jargon buster' to improve communication between them and health and social care professionals. The You and Me project involves further development, using AI, to co-design a safe and sustainable communication tool that offers alternative ways of explaining things that people don't understand. We hope to get to the point where people understand and own the choice of who can see their medical data. The project is pioneering for the way it is challenging AI to be more inclusive and its potential to transform access to health services.

An important development this year was an invitation from Royal Borough of Greenwich to run Allsorts at Sherard Road Day Opportunities Centre. Greenwich is currently implementing a significant re-design of their day services for learning disabled people moving away from a day centre model towards community-led services. At the heart of this is fundamental cultural change in the relationships between social care professionals and the people they support. Greenwich are looking to us to share and transmit our approach based on genuine co-production, agency and leadership by learning disabled people. As part of the cultural change strategy, we were commissioned to deliver three seasons of Allsorts at Sherard Road as well as two all staff 'experience' days.

Heart n Soul young people developed a series of podcasts called What Makes You Good, which were broadcast by Soho Radio in March 2023. This was followed up by a Big Conversation event in partnership with the GLA, a series of podcasts and the What Makes You Feel Good exhibition in the Albany Café.

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We were commissioned to run our first communications consultancy with the self-advocacy organisation, Breaking Out of the Bubble, supporting the organisation to better understand how to effectively use social media and to communicate better.

We were proud to partner with Associate Artist Richard Phoenix and Rough Trade Books to see the launch and publication of his book Do Your Own Thing, 'detailing his experiences of the best underground arts scene you have never heard of' which tells the story of the ethos, thinking and reality of our young people's creative project.

The Wellcome Collection commissioned Heart n Soul in Sept 2023 to codesign and make its' Library more accessible, planting the seeds for a future exhibition featuring elements of Heart n Soul history. The project has involved 7 co-designers working alongside a team of library assistants and managers from Wellcome Library. We have used the approaches of taking time to build meaningful relationships and have facilitated sessions to enable everyone to share their ideas in a way that has been previously harder to enact due to institutional hierarchy. The Heart n Soul Sharing Power graphic and methodology have underpinned the first 9 months of the project and are liberating the team to think, imagine and design in genuinely co-produced ways.

We were also delighted this year, to share our 38-year archive with Wellcome where it will be catalogued, preserved and displayed.

Learning

Feedback exercises this year have demonstrated the impact that being part of Heart n Soul has on people's lives and wellbeing beyond their involvement in various activities.

We conducted a second evaluation, using the framework co-designed by our What's Next group (the first evaluation was shared with our Stage 2 document). This evaluation is a radical approach to measuring impact, where participants/people who are experts by experience decide what are the important things to collect data on, and how.

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The second evaluation focused on how attending Allsorts brought change in people's lives.

- 92% said that Allsorts brought positive things in their lives
- 60% said they get home after Allsorts feeling happier and energised
- 73% said they believe they can do new things

In a separate survey, 94% of young people said they had learnt something new at Do Your Own Thing and that it had improved their lives, giving them "much more confidence, much more energy".

Digital

This year we had over 18,000 digital followers and subscribers, 24,000 people visited our main website, with an additional 110,000 people visiting our associated sites; the radio crew reached over 18,000 people through their monthly radio shows on Soho Radio.

Fundraising

We would like to address sincere thanks to all our funders who continued to trust and support Heart n Soul. We thank Arts Council England for the award of a three-year grant as part of the National Portfolio Organisations programme.

Arts Council England
BBC Children in Need
Fidelity UK Foundation
Garfield Weston Foundation
Health Foundation
The Henry Smith Charity
Jerwood Arts
The John Ellerman Foundation
John Horniman's Children's Trust
London Borough of Lewisham
The Paul Hamlyn Foundation
The PRS Foundation
Royal Borough of Greenwich
The National Foundation for Youth Music
The National Lottery Community Fund
Sir William Boreman's Foundation
The Wellcome Trust

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Our generous supporters made donations, undertook sporting challenges or organised fundraising events. Collectively they raised just £15,000. We would like to thank:

The Kettner Society

Grand Matter

The Nunhead Choir

Villages Brewery

Fiona Watson and Fernando, who cycled 100 miles for the Ride London – Essex

Salesforce

Whole Food Market

Bucks Music

Native Instruments

Our Arts Impact Campaign, supported by the Big Give, was very successful raising just over £6,000. Many thanks to those who contributed, namely Jonathan Pointing, David Gold, Andrew Dickie, Matthew Oggle, Richard Graham

We would like to thank our regular donors: Simon Platz, Kara Tanega, Matt Saull, AR Rodwell, Helen Ganiaris, Daniel Ross, Sonia Edwards and Hannah Kent.

Financial review

The principal risk and uncertainty facing Heart n Soul is the more challenging fundraising environment. Trusts and Foundations are generally giving fewer grants of lower value.

Heart n Soul navigated the critical years of the pandemic without needing to furlough staff, seek emergency funding or scale back our work. We continued to build our unrestricted reserves, anticipating that subsequent years would be more challenging. Income projections have been impacted by the increasingly competitive and volatile funding environment. Trustees have monitored the position closely and reduced expenditure by 10% in 2023-24 and 11% in 2024-25. This has been achieved by reorganising our office space and finding new ways of working which do not impact on core delivery. Unrestricted reserves are being used to maintain core activities, with sufficient funds retained to cover wind-up costs. We revised our fundraising targets and have carefully targeted applications with recent success (Youth Music, BBC Children in Need, PRS Foundation)

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We are also continuing to maintain close and responsive relationships with our major Trust and Foundation funders and Arts Council England; and to maintain tight management of expenditure. Trustees are focused on our finding new ways to achieve impact that call less on funds.

We started the financial year 2023-24, with 64% of our funding confirmed, and we continue to fundraise actively.

Reserves policy

Heart n Soul navigated the pandemic successfully without accessing emergency funding. We continued to build our unrestricted reserves, knowing that the following years would be more challenging. 2022-23 saw a reduction in our unrestricted reserves to £159,697, down from £314,253 the previous year, in a planned move by trustees to draw on reserves to maintain core activities during a period of more volatile income. They agreed to retain sufficient unrestricted reserves to cover wind up costs (currently £92,602) and monitored income and expenditure closely over the year. The trustees have decided to review the policy on an annual basis, ensuring that sufficient funds are in place to account for wind-up costs of the organisation, contingency costs and a buffer for any unexpected expense.

Plans for the future

We will continue to create, connect, and change, as outlined in our strategic plan which was devised by over 50 people in our community. People with learning disabilities and autistic people will continue to be even more involved at every level of the organisation. We look forward to continuing working with partners such as Wellcome Collection, the National Gallery and Greenwich Council. Heart n Soul's work is now getting more attention than ever, attracting collaborators such as Turner Prize-winning artist Jeremy Deller and the award-winning landscape designer David Greene. We are planning the celebration of our 40th anniversary in 2026. We will continue to diversify our fundraising efforts to ensure we can continue to build on our activities and to make the most of new opportunities as they arise.

Trustees' responsibility statement

The trustees (who are also directors of Heart n Soul for the purposes of company law) are responsible for preparing the Trustees' Annual Report and

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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 situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 2019 (FRS 102);

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, prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and

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dissemination of financial statements may differ from legislation in other jurisdictions.


Auditors

The auditors, Kingston Burrowes Audit Ltd, have expressed their willingness to continue in office in accordance with Section 487 of the Companies Act 2006.

Small company exemptions

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the trustees on 25 November 2024 and signed on its behalf.

DocuSigned by:

DD98CB9E48F744A...

Simon Platz
Treasurer

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HEART N SOUL

Opinion

We have audited the financial statements of Heart N Soul (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HEART N SOUL / cont

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HEART N SOUL / cont

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance about actual and potential litigation or claims and the identification of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including testing journal entries and other adjustments for appropriateness; and assessing whether the judgements made in making accounting estimates are indicative of a potential bias.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Professional scepticism in course of the audit and with audit sampling in material audit areas.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error,

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

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as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Fisher BA FCA CTA (Senior Statutory Auditor)
For and on behalf of Kingston Burrowes Audit Ltd
Statutory Auditors
308 Ewell Road
Surbiton
Surrey
KT6 7AL

2 December 2024

HEART N SOUL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

(Incorporating Income and Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income					
Donations and grants	2	320,030	446,613	766,643	889,250
Charitable activities	3	22,343	-	22,343	26,145
Investments	4	636	-	636	517
Total		<u>343,009</u>	<u>446,613</u>	<u>789,622</u>	<u>915,912</u>
 Raising funds	5	49,768	-	49,768	49,688
Charitable activities	6	338,968	446,613	785,581	1,020,780
Total		<u>388,736</u>	<u>446,613</u>	<u>835,349</u>	<u>1,070,468</u>
 Net income / (expenditure)	10	(45,727)	-	(45,727)	(154,556)
 Transfers between funds	17	-	-	-	-
 Net movement in funds		<u>(45,727)</u>	<u>-</u>	<u>(45,727)</u>	<u>(154,556)</u>
 Reconciliation of funds					
Balance brought forward	17	159,697	-	159,697	314,253
Balance carried forward	17	<u>£113,970</u>	<u>£Nil</u>	<u>£113,970</u>	<u>£159,697</u>

The Statement of Financial Activity includes all recognised gains and losses.

All income and expenditure derives from continuing activities.

The notes form part of the financial statements.

HEART N SOUL

(A Company Limited by Guarantee and Not Having a Share Capital)
Registered Charity Number 1090781, Company Number 4360133

BALANCE SHEET AS AT 31 MARCH 2024

		2024	2023
	Notes	£	£
FIXED ASSETS			
Tangible Fixed Assets	13	4,522	8,016
CURRENT ASSETS			
Debtors	14	51,958	48,889
Cash at Bank and in Hand		161,925	239,637
		<u>213,883</u>	<u>288,526</u>
CREDITORS: Amounts falling due within one year	15	<u>104,435</u>	<u>136,845</u>
NET CURRENT ASSETS		<u>109,448</u>	<u>151,681</u>
NET ASSETS	18	<u><u>£113,970</u></u>	<u><u>£159,697</u></u>
FUNDS :			
Restricted Funds	17	-	-
Unrestricted Funds	17	<u>113,970</u>	<u>159,697</u>
TOTAL FUNDS		<u><u>£113,970</u></u>	<u><u>£159,697</u></u>

These financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements were approved and authorised by the Trustees on 25 November 2024 and signed on its behalf by:

Signed by:
Kathryn Marie Linsky
21AC3AD6CF474D7...
Kate Linsky
Chair

DocuSigned by:
Simon Platz
DD98CB9E48F744A..
Simon Platz
Treasurer

The notes form part of the financial statements.

HEART N SOUL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities:		
Net movement in funds per Statement of Financial Activities	(45,727)	(154,556)
Adjustments for:		
Depreciation	4,907	5,927
(Increase)/decrease in debtors	(3,069)	(21,119)
Increase/(decrease) in creditors	(32,410)	(44,813)
<i>Net cash provided by/(used in) operating activities</i>	<u>(76,299)</u>	<u>(214,561)</u>
Cash flows from investing activities:		
Purchase of tangible fixed assets	(1,413)	(3,724)
<i>Net cash provided by/(used in) investing activities</i>	<u>(1,413)</u>	<u>(3,724)</u>
(Decrease)/increase in cash	(77,712)	(218,285)
Cash and cash equivalents brought forward	<u>239,637</u>	<u>457,922</u>
Cash and cash equivalents carried forward	<u>£161,925</u>	<u>£239,637</u>
Analysis of cash and cash equivalents	2024 £	2023 £
Cash at bank and in hand	<u>£161,925</u>	<u>£239,637</u>

The notes form part of the financial statements.

HEART N SOUL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. 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.

Income recognition

Items of income are recognised in the financial statements when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable;
- the amount can be measured reliably.

Grant income is deferred when there is a donor imposed or implied condition specifying the time period over which the income may be expended or in accordance with agreed budgets.

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise those costs associated with attracting voluntary donations and grants
- Expenditure on charitable activities which comprises the costs of running the various artistic activities for the charity's beneficiaries including staging concerts, stage productions, art exhibitions, educational programmes, general and specialised advice, advocacy and training.

HEART N SOUL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 / cont

1. ACCOUNTING POLICIES / cont

Expenditure recognition /cont

Expenditure includes those costs of a direct nature which can be allocated to a specific activity and also indirect costs, including governance costs that do not relate to a specific activity but are necessary to support those activities. Support costs are apportioned to each activity on the basis of staff time.

Fund accounting

Unrestricted general funds are freely available for use in furtherance of the objects of the charity and which have not been designated for specific purposes.

Designated funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted funds are funds which can only be used in accordance with specific restrictions imposed by the donor or which have been raised for a particular purpose.

Tangible fixed assets and depreciation

Tangible assets costing more than £800 are capitalised. Depreciation is provided so as to write off the cost of each asset, less its residual value, over its estimated useful life at the following annual rates:

Technical equipment	25% straight line
Office equipment	25% straight line

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised expenditure.

Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pensions

The charity operates a defined contribution pension scheme. Contributions payable under the scheme are charged the Statement of Financial Activities in the year to which they relate.

HEART N SOUL**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 / cont****2. DONATIONS AND GRANTS**

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Multi-disciplinary arts	111,125	27,978	139,103	92,326
Taking part	208,905	309,193	518,098	548,337
Library Archive Project	-	16,191	16,191	-
Believe in Us	-	93,251	93,251	248,587
	<u>£320,030</u>	<u>£446,613</u>	<u>£766,643</u>	<u>£889,250</u>

Of the £889,250 recognised in 2023, £301,232 was unrestricted funds and £588,018 was restricted funds.

Total grant income received from Art Council included above was £304,904, recognised as £107,000 under Multi-disciplinary arts and £197,904 as Taking Part.

Additionally, Heart n Soul had free use of the space at The Hub, however, due to the fact that the space is shared with other organisations to a varying degree, it is not possible to reliably estimate the value of this gift in kind.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Box office fees & commissions	22,343	-	22,343	26,145
	<u>£22,343</u>	<u>£Nil</u>	<u>£22,343</u>	<u>£26,145</u>

All of the £26,145 recognised in 2023 was unrestricted funds.

4. INVESTMENT INCOME

	Unrestricted funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Bank interest	£636	£Nil	£636	£517
	<u>£636</u>	<u>£Nil</u>	<u>£636</u>	<u>£517</u>

All of the £517 recognised in 2023 was unrestricted funds.

HEART N SOUL**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 / cont**

5. COST OF RAISING FUNDS	Direct costs	Support costs	Total 2024	Total 2023
	£	£	£	£
Fundraising consulting	£49,768	£Nil	£49,768	£49,688

All of the £49,688 expenditure recognised in 2023 was charged to unrestricted funds.

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staffing Costs	Other Direct Costs	Support Costs (Note 7)	Total 2024	Total 2023
	£	£	£	£	£
Multi-disciplinary arts	116,337	41,149	39,492	196,978	143,975
Taking Part	247,010	147,175	84,978	479,163	617,252
Sharing	-	-	-	-	10,966
Believe in Us	21,224	71,500	525	93,249	248,587
Library Archive Project	10,620	4,836	735	16,191	-
	<u>£395,191</u>	<u>£264,660</u>	<u>£125,730</u>	<u>£785,581</u>	<u>£1,020,780</u>

Of the £1,020,780 expenditure recognised in 2023, £432,762 was charged to unrestricted funds and £588,018 was charged to restricted funds.

The total expenditure includes £304,904 spent against the grant received from Art Council. This was recognised as £107,000 under Multi-disciplinary arts and £197,904 under Taking Part.

7. SUPPORT COSTS	General Office	Premises	Governance (Note 8)	Total 2024	Total 2023
	£	£	£	£	£
Multi-disciplinary arts	26,360	11,916	1,216	39,492	17,913
Taking Part	57,881	24,522	2,575	84,978	111,619
Sharing	-	-	-	-	2,876
Believe in Us	525	-	-	525	-
Library Archive Project	735	-	-	735	-
	<u>£85,501</u>	<u>£36,438</u>	<u>£3,791</u>	<u>£125,730</u>	<u>£132,408</u>

HEART N SOUL**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 / cont**

8. GOVERNANCE COSTS	2024	2023
	£	£
Auditors' remuneration	3,400	3,385
AGM, Trustees' meetings and related costs	391	1,146
	<u>£3,791</u>	<u>£4,531</u>

9. LOCAL GOVERNMENT AND HOUSING ACT 1989

The company received financial assistance from local authorities. As required by the Local Government and Housing Act 1989 the following information is given.

£30,000 (2023: £30,000) was recognised as grant income from the London Borough of Lewisham. These funds have been fully expended.

10. NET INCOME/(EXPENDITURE) FOR THE YEAR	2024	2023
Net income/(expenditure) is stated after charging:		
Operating lease rentals	£30,431	£37,535
Depreciation of tangible fixed assets	£4,907	£5,297
Auditors remuneration – Audit services	£3,400	£3,385
	<u>£38,738</u>	<u>£46,217</u>

11. STAFF COSTS	2024	2023
Staff costs were as follows:	£	£
Wages and salaries	333,933	324,839
Social Security costs	25,742	25,013
Pension costs	28,798	28,726
Staff training and recruitment	4,191	3,477
Other costs	2,527	3,589
	<u>£395,191</u>	<u>£385,644</u>

One employee received total employee benefits (excluding employers national insurance and employer pension contributions) of more than £60,000 during 2024 (2023: 1), within the band £60,000 to £70,000.

Total employee benefits received by key management amounted to £83,832 (2023: £83,134). Under FRS 102, employee benefits includes gross salary, benefits in kind, employers national insurance and employers pension contributions.

The average number of full-time equivalent employees during the year was 9.16 (2023: 8.95). The average monthly number of employees was 11 (2023: 11).

HEART N SOUL**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 / cont****12. DIRECTORS / TRUSTEES REMUNERATION AND EXPENSES**

The trustees give their time to the charity voluntarily and receive no remuneration for their role as trustees.

Travel and subsistence costs of £378 (2023: £771) were reimbursed to 2 (2023: 4) trustee(s). The total of donations received without conditions by the charity from trustees amounted to £639 (2023: £3,720). Lilly Cook, one of the trustees was paid £3,150 fees for Wellcome Library Project and You & Me Project.

13. TANGIBLE FIXED ASSETS

	Technical Equipment £	Office Equipment £	Total £
Cost			
Balance at 1 April 2023	28,653	53,679	82,332
Additions	1,413	-	1,413
Disposals	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Balance at 31 March 2024	30,066	53,679	83,745
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
Brought forward at 1 April 2023	27,136	47,180	74,316
Charge for year	859	4,048	4,907
Eliminated on disposal	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Balance at 31 March 2024	27,995	51,228	79,223
	<u> </u>	<u> </u>	<u> </u>
Net book value			
As at 31 March 2024	£2,071	£2,451	£4,522
	<u> </u>	<u> </u>	<u> </u>
As at 31 March 2023	£1,517	£6,449	£8,016
	<u> </u>	<u> </u>	<u> </u>

14. DEBTORS

	2024 £	2023 £
Trade debtors	28,536	25,236
Accrued income	13,000	12,875
Other debtors	-	2,497
Prepayments	10,422	8,281
	<u> </u>	<u> </u>
	£51,958	£48,889
	<u> </u>	<u> </u>

HEART N SOUL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 / cont

15. CREDITORS: Amounts falling due within one year	2024 £	2023 £
Trade creditors	6,656	43,697
Social security and other taxes	8,597	2,249
Other creditors	2,260	763
Accruals	8,479	31,613
Deferred income (see note 16)	78,443	58,523
	<u>£104,435</u>	<u>£136,845</u>

16. DEFERRED INCOME	Balance brought forward	Additions in year	Released To Income	Balance Carried Forward
Grants and donations	£58,523	£78,443	£(58,523)	£78,443

Deferred income reflects grant income received in advance for the following financial year, to be expended in accordance with specified or implied timeframes and agreed budgets.

17. MOVEMENT IN FUNDS	Balance At 1 April 2023 £	Income £	Movement in Resources Expenditure £	Transfers £	Balance At 31 March 2024 £
Unrestricted funds					
	159,697	343,009	388,736	-	113,970
	<u>159,697</u>	<u>343,009</u>	<u>388,736</u>	<u>-</u>	<u>113,970</u>
Restricted funds					
Multi-disciplinary arts	-	27,978	27,978	-	-
Taking Part	-	309,193	309,193	-	-
Believe in Us	-	93,251	93,251	-	-
Library Archive Project	-	16,191	16,191	-	-
	<u>-</u>	<u>446,613</u>	<u>446,613</u>	<u>-</u>	<u>-</u>
General funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>£159,697</u>	<u>£789,622</u>	<u>£835,349</u>	<u>£Nil</u>	<u>£113,970</u>

HEART N SOUL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 / cont

17. MOVEMENT IN FUNDS / cont

The Multi-disciplinary Arts Fund is for theatre, music, live art, visual art, films and dance both filmed and performed in venues in London, nationally and internationally.

The Taking Part Fund (including clubs) provides resources for artistic input into a number of participatory events in London and to make spaces where adults and young people are able to express themselves.

The Hub Fund provides a research space where people from different backgrounds and expertise collaborate on projects exploring medicine, life and art.

The Sharing Fund provides resources to share the approach, expertise and experience of Heart n Soul with other voluntary, community and arts organisations.

Believe in Us is a two year project focussed on developing a radical new approach for designing services with people with learning disabilities and autistic people in London funded by The Health Foundation. Heart n Soul is the lead party in a collaboration with Oxleas NHS Foundation Trust, Royal Borough of Greenwich, Tizard Centre, Helen Hamlyn Centre for Inclusive Design and the University of the Arts London (UAL) Creative Computing Institute.

Library Archive Project

The Wellcome Collection commissioned Heart n Soul to make their library more accessible. People with learning disabilities and the library staffed are currently reimagining what the library should look like to feel like a welcoming space for everyone. This also includes the showcasing of some elements of the Heart n Soul archive, which is now managed by the Wellcome Collection Archive

Comparative information for the net movement in funds is as follows

	Balance At 1 April 2022 £	Movement in Resources Income Expenditure £ £		Transfers £	Balance At 31 March 2023 £
Unrestricted funds					
General funds	314,253	327,894	482,450	-	159,697
	<u>314,253</u>	<u>327,894</u>	<u>482,450</u>	<u>-</u>	<u>159,697</u>
Restricted funds					
Multi-disciplinary arts	-	33,711	33,711	-	-
Taking Part	-	305,720	305,720	-	-
Believe in Us	-	248,587	248,587	-	-
	<u>-</u>	<u>588,018</u>	<u>588,018</u>	<u>-</u>	<u>-</u>
Total funds	<u>£314,253</u>	<u>£915,912</u>	<u>£1,070,468</u>	<u>-</u>	<u>£159,697</u>

HEART N SOUL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 / cont

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	4,522	-	4,522
Current assets	130,362	83,521	213,883
Current liabilities	(20,914)	(83,521)	(104,435)
	<u>£113,970</u>	<u>£Nil</u>	<u>£113,970</u>

Comparative information for the analysis of net assets between funds is as follows:

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	8,016	-	8,016
Current assets	202,232	86,294	288,526
Current liabilities	(50,551)	(86,294)	(136,845)
	<u>£159,697</u>	<u>£Nil</u>	<u>£159,697</u>

19. OPERATING LEASE COMMITMENTS

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Amounts due within:		
One year	7,517	8,378
One to five years	-	3,095
	<u>£7,517</u>	<u>£11,473</u>

20. CONTINGENT ASSETS

Total grant funding awarded as at 31 March 2024 but not yet received and recognised as income due to the recognition criteria not being met amounts to £409,105.

HEART N SOUL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 / cont

21. COMPANY STATUS AND TAXATION

The charity is a company limited by guarantee, registered in England and Wales and has no share capital. The liability of each member is restricted if the guarantee is limited to £1. The address of the registered office is given in the Reference and Administrative Details on page 2.

As a registered charity, Heart n Soul is exempt from taxation on its charitable activities.

