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**ART REFUGE**

(Formerly Art Refuge UK)  
(Registered charity no. 1114353)

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**ART REFUGE**  
**(Registered charity no. 1114353)**

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**REPORT AND FINANCIAL STATEMENTS**  
**for the year ended 31 December 2021**

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## ART REFUGE

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Registered charity No. 1114353

### REFERENCE AND ADMINISTRATIVE DETAILS

for the year ended 31 December 2021

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<b>Charity name</b>	Art Refuge
<b>Previous name</b>	Art Refuge UK
<b>Charity reg. no.</b>	1114353
<b>Trustees</b>	Professor Ravi Kohli (Chair) Dr Chris Wood Dr Kathryn Cronin Ms Polly Bagnall Ms Claire Zhang (Secretary) Sue Greatorex (joined 13 March 21) Tim Richards (Treasurer) (joined 12 June 21)
<b>Registered office</b>	Unit 30, The Coach House 2 Upper York Street Bristol BS2 8QN
<b>Independent examiner</b>	Charles Ssempijja, FCA NFP Accountants Ltd 3rd Floor, 86-90 Paul Street London EC2A 4NE
<b>Bankers</b>	HSBC 20 High Street Saxmundham Suffolk IP17 DB

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 December 2021**

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The trustees present their annual report and financial statements of the charity for the year ended 31 December 2021. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP 2015 FRS102. Income and expenditure have been analysed by nature rather than by activity, taking advantage of sections 4.6 and 4.22 - 4.23 of this SORP.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

*Description of charity's trusts*

Art Refuge is a registered charity number 1114353. The governing document of the charity is Declaration of Trust dated 18/05/2006, as amended on 04/06/2006, as amended by Deed dated 02/09/2013, as amended by Deed on 07/12/19.

*Trustees recruitment*

Trustees can be nominated by any current member of the Board and can only be appointed by consensus decision. In recruiting prospective trustees, the Board's policy is to seek a broad range of experience relevant to the work of the charity, including lived experience, and to appoint members from a diversity of backgrounds. All trustees must provide independent references. Those who have regular contact with the Art Refuge client community must submit to checks from the Disclosure and Barring Service.

**OBJECTIVES AND ACTIVITIES**

*Purposes*

The purpose of Art Refuge is to support the mental health and wellbeing of people who have been displaced by civil conflict, persecution, climate change, violence, pandemic and poverty. This includes refugees, asylum seekers, internally displaced persons, trafficked people and other displaced persons. The areas of benefit are the UK and worldwide.

*Activities*

Art Refuge carries out its work in groups through socially engaged art, art therapy, training and education, as well as undertaking research and public awareness raising. The activities are delivered by a team of experienced art therapists and visual artists, including artists with lived experience of displacement / refugees. Current theatres of direct work include the UK, northern France, and wider reach internationally through online group activity via Zoom.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 December 2021**

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**Public benefit**

The Trustees confirm that in planning the charity's activities, they have referred to and had regard of the Charity Commission's guidance on public benefit in line with its objectives:

1. To improve the mental health and wellbeing of refugees, asylum seekers, trafficked people and internally displaced persons in the UK and internationally, through socially engaged art, art therapy, training, education and research.
2. To advance the education of the public in the UK and internationally, about the issues relating to refugees, trafficked people, those seeking asylum and other displaced persons; through research dissemination and activities such as, but not limited to, exhibitions.

**TRUSTEES**

**Professor Ravi Kohli**, Professor of Child Welfare at University of Bedfordshire, a leading expert in social work with unaccompanied minors in the UK and Chair of Trustees. Ravi offered his expertise and wealth of experience, with particular interest in what becomes of young people who seek asylum in richer countries and how they adapt throughout their migration and resettlement.

**Dr Chris Wood** combines working as an NHS art therapist, a research fellow at the University of Sheffield and teaching for the Art Therapy Northern Programme at Hallam University. She has a particular interest in adapting art therapy in response to political upheaval and social hardship and offered support to our CEO and other team members throughout 2021.

**Dr Kathryn Cronin**, an Immigration, asylum, nationality, children's and family lawyer at Garden Court Chambers, brought her particular expertise in working with unaccompanied minors.

**Polly Bagnall**, a practising artist, art therapist and counsellor brought to the charity her extensive experience in self-advocacy and development work for the NHS.

**Claire Zhang** works in migration health and inclusion health policy and guidance at Public Health England, alongside research in ethnicity and migration health. Claire has brought new energy to our Policies and Risk Management.

**Sue Greatorex** joined the board on March 13th 2021. Sue is an experienced foster carer of young people who have been displaced due to war, conflict and persecution. She has decades of experience supporting individuals and communities in the South West of England.

**Tim Richards** joined the board on June 12th 2021 as Treasurer. Tim is an experienced management accountant and has worked for a number of large financial services companies. Tim supports the Board on all financial matters and has already made a substantial contribution to the smooth running of the charitable funds and activity.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 December 2021**

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**FREELANCE TEAM AND VOLUNTEERS**

Art Refuge is led by our CEO Bobby Lloyd. In 2021 she worked on a part-time freelance basis delivering on the charity's mission, and on direct programme delivery in northern France and Kent. Twelve further freelance team members, made up of experienced art therapists alongside visual artists with lived experience of displacement, worked on a sessional basis for Art Refuge in Paris, Calais, Folkestone, London and the Bristol area. Three artists also volunteered for us on different projects in Folkestone and in London.

**ACHIEVEMENTS AND PERFORMANCE**

**2021** was the 15th Anniversary year for Art Refuge during which we raised more funds than ever before - the charity's funds were also substantially higher than in 2020 - and both continued and deepened our projects across sites. We also began some new initiatives and connections, in spite of the ongoing Covid19 context. Our reputation as a responsive, robust charity offering specialist socially engaged art practice, art therapy and arts-based crisis support, including through online delivery, grew further across the year. This was enabled by a committed and talented team, our volunteers, our strong board of trustees, our partners and our growing support base.

The Community Table Collective, our project development space, met fortnightly since January for one and a half hours on Friday mornings. All freelance artists and art therapists were welcome to attend, and it was considered a valuable, safe and warm space for project updates, peer supervision, exchange of ideas, artmaking and occasional guests.

We continued to take opportunities to present the work of Art Refuge to a wider audience in the UK and internationally, providing further space for reflection, critical dialogue and sharing of best practice. Our freelance art therapists were well placed to further adapt to online presentations and able to contribute to peer reviewed articles, film, online conferences, symposia, workshops and online forums, and engagement in research proposals and delivery led by other organisations and academics.

This report looks to 2022 with a new monthly shape for Art Refuge projects delivered across cities and settings, France, UK, further afield and online.

Our work took place against the backdrop of the devastating Nationality and Borders Bill making its way through parliament, and the tragic, avoidable deaths of so many people in the English Channel in November 2021. The experiences of people seeking asylum in the UK felt very present for many people engaging with our exhibition, raffle and anniversary event that took place in December 2021.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 December 2021**

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**OPERATIONS**

**NORTHERN FRANCE**

Due to ongoing quarantine restrictions between France and the UK it was difficult to travel to Calais until October. Our France focus was therefore on our Paris project delivered by Naomi Press and Kate France. We continued our psychosocial groups through The Community Table model at Le Cedre, Secours Catholique-Caritas using both indoor and outdoor spaces. Mehdi Yarmohammadi, an Iranian sculptor with lived experience of displacement associated with the Maison des Artists en Exile in Paris, joined for a few sessions.

At the request of Secours Catholique and Médecins du Monde, we returned to Calais for short visits in October, November and December, led by Bobby Lloyd and Miriam Usiskin, with artist Aida Silvestri on two occasions. The context for refugees in Calais continued to be gruelling with ongoing police aggression and desperate channel crossings in small boats becoming the only viable route for people to cross to the UK. The Community Table was very well used in the busy Secours Catholique day centre, as was the World map alongside the Médecins du Monde mobile clinic.

**UNITED KINGDOM**

**KENT**

Monthly psychosocial art group sessions in Canterbury for KRAN (Kent Refugee Action Network) were delivered by Emily Hollingsbee and Katie Miller in Spring 2021 (postponed from earlier in the year due to Lockdown 03), alongside a series of group sessions in Folkestone delivered by Aida Silvestri, with Bobby and Miriam. These included workshops with young people at KRAN making small plasticine creatures to be photographed in their environment and later shared with other young people via a call and response (see Bristol below). In addition, funding was secured from the Richard and Siobhán Coward Foundation for Aida to facilitate a two-part, call and response photography project across the latter part of 2021 / Spring 2022, starting its dialogue in Folkestone and replying from Bristol. Out of the above came **HOST** (Hundreds of Small Tails), an exhibition as part of the Folkestone Fringe in which small plasticine animals made in Calais and Folkestone were 'hosted' by shops, galleries and other public venues, curated by Aida across the summer and featured in The Big Issue's special edition on Refugees.

In the Spring we returned to working inside the contested Napier Barracks, following official go-ahead from the Home Office. In this complex setting we slowly developed a culture of working. In June, Emanuela Maggioli, experimental psychologist and researcher from UCL, joined us to start our **Smell as Home** project, using spices and herbs to connect with memories of home, family and culture. We also joined a nearby weekly drop-in for men staying at Napier Barracks, supported by local volunteers and NGOs offering access to legal advice, refreshments, interpreters. As the year progressed, this setting became our primary focus with The Community Table playing a central and essential role with workers from across the NGOs joining us at the table, alongside the refugee population.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 December 2021**

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**LONDON**

In September, following 2 successful workshops funded by Young Roots, we agreed to fund a further short stop frame animation film project out of a recent large donation (from CLA). Hosted by Young Roots in their Thursday evening youth service, the project was led by Tony Gammidge and Majid Adin and initially involved a series of 6 workshops in November and December. A number of young people joined the workshops, leading to a series of short, innovative, poignant films on subjects of their choice - including a couple of stories told about people's dangerous journeys across the Channel.

**BRISTOL**

Led by Sarah Robinson, our online project **Routes/Here** resumed in April, welcoming foster carers, advocates, supported lodgings hosts and key workers from the Bristol area. We had guest visitors including Aida Silvestri who joined during the Bristol Refugee Festival in June, leading a Zoom workshop on 'Belonging(s)' as part of the broad Refugee Week theme *We Cannot Walk Alone, We Must Walk Together*.

Towards the end of the year, we also delivered a short pilot project for new arrivals in Curo's supported housing scheme in Weston-super-Mare, funded by North Somerset Council. With photography at its core, it was led by our new Bristol-based group facilitators, artist-photographer Rachel Lowe and art therapist Ella Morrison Derbyshire, supervised by Sarah. While we hoped to welcome other young people displaced and seeking asylum in the county (North Somerset had signed up to several resettlement schemes and was anticipating that their young, displaced population would significantly increase) in the event, this was difficult to implement. The project was evaluated in Spring 2022.

**ONLINE**

Responding in mid-March 2020 to community level displacement due to Covid19, Art Refuge launched Coronaquilt, a virtual global public art project on the theme of daily rituals that were helping people maintain hoping and coping. In 2021, **Coronaquilt** functioned as a continued visible creative platform for volunteers, refugees, our team, and anyone isolated in their own homes with an invitation for creative activity – sewing, photography, drawing – to be sent via Instagram with a short message. This online presence grew to over 1500 contributions from over 35 countries, with a following on Instagram of around 1500 people. Offline quilt-making in different communities, inspired by the online Coronaquilt, continued throughout 2021. We exhibited Coronaquilt at the Ovada Gallery in Oxford in May, with a film projection, table in the physical space, and an online workshop open to the public called 'Sit With Us'.

In the first half of the year we delivered 19 consecutive online group art-making sessions attended by a small group of men dispersed from Napier to hotels across England and supported by a dedicated team from Art Refuge. This included two practitioners in Egypt who were themselves starting to think about setting up their own group in Cairo using The Community Table model.

We were also delighted to deliver on **taking pArt** our collaboration with Counterpoints Arts which started on June 17th during Refugee Week and continued into the Autumn. We were interested that it was becoming a women's group with several young women from Afghanistan taking part, supported by Solidarity Now, Counterpoints Arts' partners in Greece.



**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 December 2021**

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**FUNDRAISING**

In 2021, funds received enabled Art Refuge to continue to pay for freelancer fees, and associated costs and expenses. Just Giving provided a steady and growing stream of unrestricted income for Art Refuge through donations and small initiatives from generous individuals and collectives, including such initiatives as online raffles, zines and sales of artworks.

FUZE Bristol reached the finale of its almost year-long campaign to raise funds for both Art Refuge and Black South West Network and raised a phenomenal £13,500 each for the two charities. The Copyright Licensing Agency (CLA) also gave us a very generous unrestricted donation of £20,000.

**Wish You Were Here** marked the 15th Anniversary of the charity's life and a wonderful way to end 2021. Bringing together established and emerging artists with Art Refuge's freelancers, trustees and new and old supporters, the exhibition and raffle raised vital funds and awareness for the charity and its work. 188 artists took part, each contributing a postcard-sized artwork exhibited at Yorkton Workshops in Hackney, East London, and entered into a digital raffle. Prizes were randomly dispersed to prize winners from the 399 tickets sold on the evening of Saturday December 4th. We raised around £15,000 in ticket sales, and much interest and enthusiasm from many people, including visual artists - national and international - who were new to our work. We couldn't have done this without the help of recent marketing/design graduate Josh Thaker who led on the technicalities of the raffle via Galabid, and the design and marketing of the event; Jazzy Usiskin and Lauren Bevan who volunteered as recent fine art graduate curators; and our trustee Polly Bagnall who offered overall support and hosting.

**ARTICLES AND TALKS**

Members of the wider team gave lectures on aspects of Art Refuge's work for The British Association of Art Therapists (BAAT), University of Hertfordshire and Sheffield MA in Art Therapy trainings, to name a few. Articles, films and exhibitions were also produced across the year.

For example, Aida Silvestri was involved with a number of high profile exhibitions and commissions such as a large portrait commission for the NHS emerging from her relationship with Art Refuge and based on Coronaquilt Silhouettes.

Bobby Lloyd made a short (8 minute) film 'Portable Studio' with her longstanding art therapy colleague Debra Kalmanowitz (dating back to 1994, Bosnia) based on the model Portable Studio which preceded The Community Table model.

Our Chair Ravi Kohli co-wrote with Lønning 'Memories, mementos and memorialisations of Young Unaccompanied Afghans Navigating within Europe', Journal of Refugee Studies.

**COLLABORATIONS IN RESEARCH PROJECTS**

We continued to consult on the arts-based element of the "Drawing Together Project" taking place in Finland, Norway and Scotland, with workshop 02 taking place in Glasgow on August 7th, led by Ravi Kohli with Bobby and Miriam alongside the Scottish research project team. Funding was paid through Tampere University in Finland.

In December we were joined by 4 Greek art therapists for 5 days of training sessions as part of an Erasmus scheme on the theme of 'Working across Borders'. Led by Bobby and Miriam, this included a day at The Community Table in Folkestone, as well as sessions at Tate Modern and Whitechapel Art Gallery, alongside seminars and workshops.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 December 2021**

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**MARKETING / SOCIAL MEDIA**

While we continued to develop our social media presence, we were pleased to be supported by Anna Castleton Simmons who managed to get us coverage in The Guardian November Design Mag, Time Out, and BBC Radio London for Wish You Were Here. (Anna, who has actively followed our work, given Comms advice and donations in the past, subsequently joined the board of trustees in 2022).

**POLICIES**

We continued to greatly benefit from input from our trustee Claire Zhang who has led on the making of our 'Art Refuge Policy, Procedure and Guidelines Portfolio', 'Art Refuge Risk and Incident Register August 2020' and Risk Management Policy. Reviewed policies were placed on the new Policies section of the website.

**MANAGING RISK**

For the year 2021, Art Refuge had zero incidents to report.

**GDPR AND PRIVACY**

In line with GDPR procedures we continued to register with the ICO (Information Commissioner's Office) as a legal requirement for data protection, alongside our Data Protection Policy to reflect our commitment to privacy and rigorous data management processes.

**FINANCIAL REVIEW**

*Position*

The charity's total funds at the year end amounted to £37,098 (2020 - £10,587), £4,569 of which (2020 - £2,290) was restricted funds. Total income for the year increased to £93,851 (2020 - total income was £32,464). Total expenditure increased to £67,340 (2020 - total expenditure was £38,517).

*Reserves Policy*

The Trustees monitor the level of reserves at regular Board meetings to ensure an adequate level of reserves for the charity to continue to operate. The reserve policy is designed to cover 3 months' running costs. Looking at the commitments as at the year-end, the charity requires approx £10,600 in reserves. The balance of reserves of £32,529 at the balance sheet date is higher than the level required in the reserves policy, however this is primarily thanks to the very successful one-off Wish You Were Here fundraising exhibition held in December 2021, which raised over £15,000. The Board are satisfied that this level of reserves is not excessive in light of the current uncertainties in the funding environment.

*Going Concern*

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable trust has adequate resources to continue in operational existence for the foreseeable future, with the continuing support of its funders. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**TRUSTEES' ANNUAL REPORT**  
for the year ended 31 December 2021

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**Approval**

This report was approved by the Trustees on 17 September 2022 and signed on its behalf by:

**Professor Ravi Kohli**  
Chair

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ART REFUGE (Charity number 1114353)**

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I report on the financial statements for the year ended 31 December 2021 set out on pages 11 to 17.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

### **Disclosure: Departure from the 2008 Regulations**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, published on 16 July 2014 in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

**Charles Seempijja FCA**  
NfP Accountants Ltd  
Chartered Accountants  
3rd Floor, 86-90 Paul Street  
EC2A 4NE

Date:

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>INCOME FROM</b>							
Gifts, grants and donations	2	79,602	14,004	93,606	25,182	7,275	32,457
Investment income: bank interest		66	-	66	3	-	3
Other incoming resources		179	-	179	4	-	4
<b>TOTAL INCOME</b>		<b>79,847</b>	<b>14,004</b>	<b>93,851</b>	<b>25,189</b>	<b>7,275</b>	<b>32,464</b>
<b>EXPENDITURE ON</b>							
Staff fees and expenses		46,952	11,725	58,677	17,805	13,408	31,213
Other direct project costs		3,574	-	3,574	3,107	-	3,107
Advertising		280	-	280	960	-	960
Printing, postage, and stationery		-	-	-	313	-	313
Hosting Fees and IT Consumables		599	-	599	916	-	916
Professional Fees		730	-	730	-	-	-
Just Giving and Virgin Money Deductions		490	-	490	454	-	454
Training Costs		400	-	400	-	-	-
Insurance		693	-	693	668	-	668
Independent Examiner's fee		600	-	600	600	-	600
Other expenses		1,297	-	1,297	286	-	286
<b>TOTAL EXPENDITURE</b>		<b>55,615</b>	<b>11,725</b>	<b>67,340</b>	<b>25,109</b>	<b>13,408</b>	<b>38,517</b>
Net income/(expenditure) before transfers		24,232	2,279	26,511	80	(6,133)	(6,053)
<b>NET MOVEMENT IN FUNDS</b>		<b>24,232</b>	<b>2,279</b>	<b>26,511</b>	<b>80</b>	<b>(6,133)</b>	<b>(6,053)</b>
<b>RECONCILIATION OF FUNDS</b>							
TOTAL FUNDS AT 1 JANUARY 2021		8,297	2,290	10,587	8,217	8,423	16,640
<b>TOTAL FUNDS AT 31 DECEMBER 2021</b>		<b>32,529</b>	<b>4,569</b>	<b>37,098</b>	<b>8,297</b>	<b>2,290</b>	<b>10,587</b>

All incoming resources and outgoing resources derive from continuing activities.

**ART REFUGE**  
(Registered charity no. 1114353)

**BALANCE SHEET**  
As at 31 December 2021

	Notes	£	2021 £	£	2020 £
<b>CURRENT ASSETS</b>					
Trade debtors		3,404		4,053	
Cash at bank and in hand		34,294		8,093	
<b>CREDITORS: amounts falling due within one year</b>	5	(600)		(1,559)	
<b>NET CURRENT ASSETS</b>			<b>37,098</b>		<b>10,587</b>
<b>NET ASSETS</b>			<b>£ 37,098</b>		<b>£ 10,587</b>
<b>FUNDS</b>					
General fund (unrestricted)	6		32,529		8,297
Restricted funds	6		4,569		2,290
<b>TOTAL FUNDS</b>			<b>£ 37,098</b>		<b>£ 10,587</b>

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (FRS102), and the Charities Act 2011. They were approved, and authorised for issue, by the directors on 17 September 2022 and signed on their behalf by:-

Professor Ravi Kohli  
Chair

The annexed notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2021**

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**1. ACCOUNTING POLICIES**

***Basis of preparation of financial statements***

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2015 (FRS102) (effective January 2015), and the Charities Act 2011. Income and expenditure have been analysed by nature rather than by activity, taking advantage of sections 4.6 and 4.22 - 4.23 of this SORP.

The effect of events relating to the year ended 31 December 2021 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2021 and the results for the year ended on that date.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

***Public benefit entity***

The charity meets the definition of a public benefit entity under FRS 102.

***Going concern***

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating income and expenditure for the next 12 months.

***Statement of Cash Flows***

The charity has taken advantage of the exemption in Section 7.1B of FRS102 not to prepare a Statement of Cash Flows.

***Income***

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2021**

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***Fund accounting***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

***Expenditure and irrecoverable VAT***

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

Expenditure is considered all to relate to All the expenditure of the charity is in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

***Tangible fixed assets***

All assets costing more than £2,000 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	5 years
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***Debtors***

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

***Cash at bank and in hand***

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

***Creditors and provisions***

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.



**ART REFUGE****(Registered company no. , registered charity no. 1114353)****NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2021****2. GRANTS AND DONATIONS**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<i>Total Funds 2020 £</i>
Regular Donations	2,300	-	2,300	1,798
Virgin Money	19	-	19	-
Just Giving	7,652	-	7,652	7,284
Anonymous donations	2,160	-	2,160	1,100
Lapid Trust	10,000	-	10,000	10,000
Medecins Du Monde France	-	-	-	1,806
Gift Aid	1,112	-	1,112	-
Sandra Lousada	5,000	-	5,000	5,000
Big Local Impact	-	-	-	200
Secours Catholique	-	1,920	1,920	1,779
Barts Guild	-	-	-	600
Counterpoint Arts	-	1,500	1,500	800
KRAN	-	1,750	1,750	500
NordForsk/Kaukko	-	-	-	1,590
Centre Pompidou	4,290	-	4,290	-
Art & Soul	-	50	50	-
Ovada Gallery	-	200	200	-
Wish you were here fundraiser	15,319	-	15,319	-
North Somerset Council	-	3,000	3,000	-
The Richard & Siobhan Coward Foundation	-	1,000	1,000	-
Tampere University Foundation sr	-	2,650	2,650	-
Art and Psychotherapy Center (APC)	-	1,484	1,484	-
Young Roots	-	450	450	-
Copyright Licensing Agency (CLA)	20,000	-	20,000	-
FUZE Donation	11,750	-	11,750	-
	<b>£ 79,602</b>	<b>£ 14,004</b>	<b>£ 93,606</b>	<b>£ 32,457</b>

**3. STAFF COSTS AND NUMBERS**

The charity did not employ any salaried staff during the year (2020 - the same). However, the charity had 2 part-time administrative self-employed staff (the CEO working 1.5 - 2 days and the Project Coordinator working approximately 1 day per week). The charity also had a further 8 freelance art therapists (2020 - 6), 3 freelance artists (2020 - 4) all of whom have lived experience as refugees (2020 - 2), and 3 artist volunteers, all working on a sessional project-by-project basis.

No staff received payments in excess of £60,000 (2020 - the same).

**4. TRUSTEES**

During the year, no trustees received payments for services provided to the charity (2020 - the same).

No trustees were reimbursed for expenses incurred on the charity's behalf (2020 - the same).

**ART REFUGE****(Registered company no. , registered charity no. 1114353)****NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2021**

<b>5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	959
Accruals	600	600
	<b>£ 600</b>	<b>£ 1,559</b>

**6. STATEMENT OF FUNDS**

	<b>Brought Forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers &amp; Gains / Losses</b>	<b>Carried Forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted project funds:					
Secours Catholique	-	1,920	(1,920)	-	-
Big Local Impact	200	-	(200)	-	-
Counterpoint Arts	-	1,500	(1,500)	-	-
KRAN	500	1,750	(2,250)	-	-
North Somerset Council	-	3,000	(915)	-	2,085
Tampere University Foundation	1,590	2,650	(4,240)	-	-
Art and Psychotherapy Center	-	1,484	-	-	1,484
The Richard and Siobhán Coward Foundation	-	1,000	-	-	1,000
Other	-	700	(700)	-	-
Total restricted funds	<b>2,290</b>	<b>14,004</b>	<b>(11,725)</b>	<b>-</b>	<b>4,569</b>
Unrestricted fund	<b>8,297</b>	<b>79,847</b>	<b>(55,615)</b>	<b>-</b>	<b>32,529</b>
Total funds	<b>£ 10,587</b>	<b>£ 93,851</b>	<b>£ (67,340)</b>	<b>£ Nil</b>	<b>£ 37,098</b>

**ART REFUGE****(Registered company no. , registered charity no. 1114353)****NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2021***STATEMENT OF FUNDS - CONTINUED*  
*2020*

	<i>Brought Forward</i> £	<i>Incoming Resources</i> £	<i>Resources Expended</i> £	<i>Transfers &amp; Gains / Losses</i> £	<i>Carried Forward</i> £
<i>Restricted funds</i>					
<i>Secours Catholique</i>	3,123	1,779	(4,902)	-	-
<i>Medecins du Monde</i>	-	1,806	(1,806)	-	-
<i>Big Local Impact</i>	-	200	-	-	200
<i>Quartet Community Fo</i>	5,000	-	(5,000)	-	-
<i>Barts Guild</i>	-	600	(600)	-	-
<i>Counterpoint Arts</i>	-	800	(800)	-	-
<i>KRAN</i>	-	500	-	-	500
<i>NordForsk/Kaukko</i>	-	1,590	-	-	1,590
<i>Other</i>	300	-	(300)	-	-
	<u>8,423</u>	<u>7,275</u>	<u>(13,408)</u>	<u>-</u>	<u>2,290</u>
<i>Unrestricted fund</i>	8,217	25,189	(25,109)	-	8,297
<i>Total funds</i>	<u>£ 16,640</u>	<u>£ 32,464</u>	<u>£ (38,517)</u>	<u>£ Nil</u>	<u>£ 10,587</u>

**7. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds 2021</b> £	<b>Restricted Funds 2021</b> £	<b>Total Funds 2021</b> £	<b>Total Funds 2020</b> £
Current assets	33,129	4,569	37,698	12,146
Creditors due within one year	(600)	-	(600)	(1,559)
	<u>£ 32,529</u>	<u>£ 4,569</u>	<u>£ 37,098</u>	<u>£ 10,587</u>