SOLA ARTS

England & Wales · Charity number 1128459

Details

Status	Registered
Legal form	Charitable company
Company number	06655438
Registered	2009-03-06
Register	View on the Charity Commission register

Contact

Address	Room 19 Sola Arts Toxteth Town Hall 15 High Park Street Liverpool L8 8DX
Phone	01517268440
Email	info@solaarts.org
Website	www.solaarts.org

Activities

Objects: 1. THE ADVANCEMENT OF PUBLIC EDUCATION BY THE PROVISION OF ARTS PROJECTS.2. THE RELIEF OF PERSONS WHO HAVE BECOME DISPLACED PERSONS OR REFUGEES FROMTHE COUNTRIES OF THEIR ORIGIN OR DOMICILE BY REASONS OF HOSTILITIES,PERSECUTION, OPPRESSION, DISCRIMINATION, NATURAL DISTRESS OR OTHER LIKECAUSES, AND THEIR FAMILIES AND DEPENDANTS WHO ARE IN CONDITIONS OR NEED,HARDSHIP AND DISTRESS.3. ANY OTHER PURPOSES CHARITABLE BY LAW FOR THE BENEFIT OF THE COMMUNITY

Activities: SOLA ARTS works to bring communities together through the arts and the alleviation of poverty. We have a specialist focus of working with refugees and asylum seekers and people from the BRM communities however, our activities work with all people of all backgrounds including people with disabilities, the elderly for example.We use the arts and Art Therapy as tools for empowering and enabling.

Downloaded from opencharities.uk/ew/1128459

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-29	£309,278	£274,510	-	-
2024-03-29	£358,397	£267,183	-	-
2023-03-29	£190,944	£228,829	-	-
2022-03-29	£195,637	£206,109	-	-
2021-03-29	£218,833	£159,575	-	-

Trustees

Name	Role	Appointed
ADELE SPIERS	Chair	2004-02-01
Hyatt Murshid		2023-09-07
LEE OMAR		2012-06-25
NESRIN YOUSEF		2019-09-16
Noel Urbain Barikumwe		2023-04-06

Downloaded from opencharities.uk/ew/1128459

SOLA ARTS

England & Wales - Charity number 1128459

Accounts

Docusign Envelope ID: 27C13DBF-16D4-4626-A0D6-F25F9A0D0496

SOLA ARTS

ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2025

Company No. 06655438
Charity No. 1128459

Docusign Envelope ID: 27C13DBF-16D4-4626-A0D6-F25F9A0D0496

The trustees are pleased to present their report for the year ended 29th March 2025.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

OBJECTIVES AND ACTIVITIES

The objects of the charitable company are:

1) The advancement of public education by the provision of arts projects.

2) The relief of persons who have become displaced persons or refugees from the countries of their origin or domicile by reasons of hostilities, persecution, oppression, discrimination, natural distress or other like causes, and their families and dependents who are in conditions or need, hardship and distress.

3) The relief of persons who experience mental destress and their families and dependents who are in conditions or need, hardship and distress, by the provision of Art Therapy (also known as Art Psychotherapy).

4) Any other purposes charitable by law for the benefit of the community.

In considering the objectives and activities, the trustees have considered Charity Commission guidance on public benefit to ensure that SOLA Arts is meeting its public benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

The 2024-25 Chair's Report continues to bring optimism for SOLA's next 12 months, as well as acknowledgement and celebration of our work, and development over the past year.

Remarkably and wonderfully 2025 has brought us into our 21st year of delivering core and key services and support for those most in need in our communities. Through tougher times and fantastic opportunities and of course lots of creative adventures & fun, we have become 21 years old and are super proud of this stage in our growth and next stage in SOLA's evolution.

SOLA provides a unique and specialist programme primarily focusing on support and empowerment for people seeking sanctuary, with Leave to Remain settled status, survivors of torture, survivors of modern-day slavery or human trafficking and those who have experienced primary and secondary trauma due to oppression and conflict. We have also continued commitment to working with others from marginalised context including people with learning difficulties, learning disabilities, elders in our community, and people with enduring mental health challenges.

SOLA has continued as the region's leading Art Psychotherapy offer and focused arts & mental health charity with a focus on supporting displaced people and young people with complex trauma at our core. The importance of Art Psychotherapy and Social Support continue to underlying our work, being the and fundamental to beneficiary needs.

This past year has proven extremely challenging at times due to tense socio-political and socio-environmental context, namely racist rioting in summer 2024 led by increased far-right activism and propaganda particularly targeted against refugees and asylum seekers. This has impacted both beneficiaries and our team members directly and enabled us to affirm our commitment to supporting those impacted by this racist and xenophobic rhetoric. We have needed to review and ensure that our safeguarding and risk assessment procedures and protocols as strong and clear, and that at all times we continue to work in a trauma-informed and empathetic way to best support those we work with and ourselves. It would be naïve to say

Docusign Envelope ID: 27C13DBF-16D4-4626-A0D6-F25F9A0D0496

that this hasn't led to some distress whilst it has been recognisable that our team has grown stronger and strengthened in the face of this adversity.

We have had changes in Trustees and are preparing to welcome new staff through this. We have also welcomed new volunteers and reflected on our systems and process to enable quicker access to our programmes and support, as well as make the team experience more digitally based and compatible with a joined up whole team approach. As always and evermore so, our team (trustees, staff fand volunteers) continue to bring a depth of richness, diversity, empathy, kindness and compassion through a wealth of expertise and dynamism to every aspect of SOLA and our services for the community.

This year we have focused on reflection, to better understand, acknowledge and integrate the importance of lived experience in our team and the importance for greater equality of opportunity and progression for people with lived experience as a key expertise in our staffing roles. This has also meant exploring a longer-term strategic plan for pay grade and skill recognition levelling up, whilst ensuring that the charity has sustainability and continuity.

We continue to be trauma-informed and mindful of the impact of the work on both our team and the culture at SOLA, in order to ensure that staff and volunteers as well as beneficiaries are best served and supported. As a result, we have begun to gain recognition in our expertise of trauma-informed practice, which has in turn led to commissioning of our Clinical Supervision and Reflective Practice offer amongst refugee organisations and therapists across the UK, whilst we remain focused on our local region primarily.

We continue to have sound support from grant making bodies, donations and contracting opportunities to directly support 518 people throughout the year and thousands more (2500+) through wider engagement.

We have again contracted Momentum Expedite to carry out an Independent Evaluation of our programming and development, and LCVS for Independent Financial Audit and Accounts. An Independent Evaluation Report 2024-25 published July 2025 is available upon request.

The past 12 months has lent to dynamic commissioning including an increased delivery of therapy and family intervention for Adoption Support Service funded services. Additionally, we have provided Art Psychotherapy for Alder Hey Children's In-Patient Psychiatric Unit as well as trauma-informed staff training for Lancashire and South Cumbria NHS Forensic Psychiatric Unit. Donations-based income has reduced aligned with less private therapy delivery and whilst we have balanced this through stable contracted service delivery.

We continue to be supported by. Members of the community through donations of goods and items, as well as having seen past participants return to contribute funds and expertise towards our emergency support 'pot'- a true testimony to the generosity of those we support whilst acknowledgement of the impact of our work for those who have benefitted and wish to give back. This 'giving back' by past beneficiaries is something that has particularly noticeable this year including form Karen & Carlos donating towards our Emergency Funds 'pot' to support those most in need through emergency cash contribution, support by Gilbert Toh towards getting our mobile van space up and running smoothly, food made by multiple beneficiaries as contribution to events, and a wonderful humungous croissant from Omed to recognise reaching 21 years this year!

We delivered a full programme weekly including Art Psychotherapy, Child & Adolescent Psychotherapy, Reflective Parenting interventions, ESOL, Men's Tailoring, Craft Cards Women, Women Who Bake, Art Group, Creative Growing art & nature and the Transitions project supporting social & welfare needs.

Our therapy programme and a therapeutic community approach continue to be the foundation

Docusign Envelope ID: 27C13DBF-16D4-4626-A0D6-F25F9A0D0496

of our delivery and model. This has included individual, group and informally based Art Psychotherapy and family focused Child & Adolescent Psychotherapy; supporting people from 4-67 years old at a vital and vulnerable time in the individual's life journey.

Paths to Prosperity consortia funding, National Lottery Reaching Communities Fund, Feeding Liverpool & Citizens Advice Bureau grants, MPAC & LCVS, Our Liverpool (Liverpool City Council) and have provided financial stability and programming opportunity that has reached all aspects of our programming and delivery, and ensured our sustainability and evolution for another successful year. Our ESOL provision continues to specialise in supporting those who find mainstream learning a challenge and for whom smaller focused learning is important, whilst we have been supported by 2 new volunteers into this essential offer. Additionally, we have been able to support people to develop business start-ups, gain employment and enter external learning courses and training.

Feeding Liverpool has continued to support our overall food support offer, whilst grant and practical support from MPAC, Liverpool City Council and LCVS, families we work with have continued to access food support as well as physical activity and creative family bonding through HAF grants. This has been enhanced by Our Liverpool funding which has enabled our continued work with young people awaiting school placement and in a transient experience and process of seeking asylum with their family; supporting young people to be creatively curious, play, enhance a sense of identity and belonging and importantly have fun.

Additionally, we have been able to achieve funding to continue our *16-19 Creative Growing* Art Psychotherapy programme for unaccompanied minors, and have continued working with children, young people, carers and forever families and reflective parenting through Adoption Support Funds contracted therapy. Our Creative Calm Van has continued to offer brief Art Therapy and sign-posting intervention at British Red Cross destitution drop-in fortnightly and we have piloted Pop-up drop-in ESOL provision close to initial accommodation centres in order to best support those most isolated and vulnerable, due to challenges with social engagement and/or mental health.

This year we have achieved Arts Council England funding for Research & Development of Festival 31 towards a 2 to 3 year plan of delivery using the arts and creativity as a tool to wider conversation around displacement and resettlement. Simultaneously, enhancing this through a new youth strand of the project supported by Our Liverpool and Awards for All to enable young people with lived experience of resettlement as refugees to create a Toolkit to inform greater understanding by peers about their experiences of resettlement.

We have continued to work with key stakeholders including Our Liverpool Schools Provision, Feeding Liverpool, British Red Cross, The Women's Organisation, MOWLL, Heart of Glass, Liverpool City Council Unaccompanied Minors Social Work Team. Active8 Support Service, Flying Seagull Project, Torus Housing (St Helen's), Deafness Resoruce Centre, John Lewis, Thrive, Vibe, MENCAP, Feelgood Factory, Toxteth Town Hall, to name a few of those organisations and groups we have been privileged to work with this year.

Whilst this year has brought us to prepare to say farewell from our Trustee group to our wonderful Roya, whilst we aren't saying goodbye as Roya is preparing to move into SOLA's staffing team as Finance and Projects Support! Our search continues for a new Trustee to enhance our governance and strategic planning.

As can be seen, SOLA has continued to explore new options for programme delivery whilst enhancing and further establishing our core programme. SOLA continues to be innovative and committed to best support people most in need of support, showing this through our desire to understand, empathy, passion and action.

Once again, the SOLA team has surpassed any expectation of the quality and benefit of our

work for individuals and the community.

Having such a varied skills set, expertise and passion for SOLA's work is testimony to a wonderful and vibrant multi-skilled and multi-talented group of people who make SOLA what it is.

We continue to find ourselves and as a team to adapt, support each other and evolve.

Everyone who has been on the SOLA team journey over the past 12-months has been formidable, compassionate, highly skilled and committed, and I would like to convey sincerest gratitude and respect to our team for this; staff, volunteers, Trustees and supporters. We also thank our long-term support George, Caretaker of Toxteth Town Hall and Cala on Reception in the building, for enabling a smooth support for beneficiaries accessing our provision and creating a warm and supportive environment in which we reside. We also thanks to continued support from Denise and others on Trustee Board at Toxteth Town Hall, for their continued commitment to and support of our activities and long-term residency in this great community focused building.

I also want to acknowledge our wonderful therapy dogs Zuki, Peanut and our new furry friend Cham who continue to bring an abundance of unconditional love, warmth, kindness, energy and comfort to all who come to SOLA. In February, Cham joined us and was quickly able to engage in therapy sessions and give his own recipe of love and care to everyone who he connects with. This year we sadly lost Zuki, who almost 15 years old, had been a core member of SOLA for 13.5 years, providing support in therapy and enabling a tenderness to our delivery that only he could. Zuki will be dearly missed and our love for him continues.

Without the passion and care of our talented team, SOLA wouldn't be 21 years old or have the impact and care that we do- we care not only for those we support but also for all in our team. With this in mind, I'd like to finish by once again and humbly say a massive and celebratory THANKS to every single person involved in our programming, those who continue to support SOLA and our activities, and thanks to everyone who we have privilege to work with, share a journey with and continue daily to learn from!

FINANCIAL REVIEW

Total income in the year was £309,278 (2024: £358,397) of which £161,033 (2024: £111,301) related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £274,510 (2024: £267,183), leaving a surplus for the year of £34,768 (2024: surplus £91,214).

At 29th March 2025 the charitable company's reserves stood at £163,713 (2024: £128,945) of which £62,073 (2024: £34,701) represented restricted funds

RISK MANAGEMENT

The main risks to which the charitable company are exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves; at a level which will allow the charity to cover redundancy costs, lease commitments and continue its activities for three months should no further funding be received.

As at the end of the financial year the unrestricted funds totaled £101,640. The charitable company requires £26,724 for redundancy provision, £895 lease commitments and £35,212 for three months' running costs (Total £62,831).

Docusign Envelope ID: 27C13DBF-16D4-4626-A0D6-F25F9A0D0496

The trustees' plans for the balance of the unrestricted reserves are the continuation of the staff levels and delivery of projects.

PLANS FOR THE FUTURE

Whilst our sustainability continues to be a priority and increasing our reserves an important consideration for the management and Trustees. Sustainability through increased commissioned services for our core focus and activity, as well as longer-term large grant funding have become a focus for the coming year.

Grant funding, COVID 19 and impact on Reserves

SOLA now feels that we are showing strength post COVID pandemic and its impact on our delivery and financial sustainability. Having in fact grown during the COVID pandemic, we have now to focus on the sustainability of this growth. This includes achieving funding to maintain staffing at the current level of 1 full time and 11 part time staff whilst programme delivery recognises need for such a staffing team size.

The foundation of National Lottery Reaching Communities, HAF, Feeding Liverpool and Arts Council England, Awards for All and Our Liverpool funding alongside of contracts in particular from Adoption Support Fund, Paths to Prosperity and Alder Hey Children's NHS Trust, have allowed us to ensure core delivery.

As with the previous year, this has made us financially sound and we are looking towards a healthy start for the coming 2025-26 financial year. We intend to continue striving for improved financial standing and growth, whilst ensuring meaningful and considered delivery of provision to the community.

Grant funding has been welcomingly forthcoming, enabling us to respond and adapt. I would like to thank funders / key partners stepping in to support and sustain SOLA and our activities, namely; National Lottery Community Fund, Holiday Activity Fund, Feeding Liverpool, Citizen Advice Liverpool Household Support Fund, Arts Council England, Awards for All, Liverpool City Council- Our Liverpool, MPAC, LCVS, The Women's Organisation, Liverpool Play Partnership, Department for Skills, Liverpool Metro Mayor Fund, Feeding Liverpool Household Fund, and all of our kind donators and supporters. These vital emergency grants and donations have helped us not only survive but indeed thrive in order to meet an increased demand for our services.

All of these funders have been empathetic and encouraging to our delivery and receptiveness to deliver appropriately and in a flexible and proactive way for the people and communities we support.

Commissioned and contracted delivery of arts programming and Art Psychotherapy has begun to increase following the pandemic. This includes contracting by local authority Social Services Children's Services in particular Special Guardianship Teams and by Fostering and Adoption services across the region. As well as contracted delivery for The Women's Organisation through the Directions and the Paths to Prosperity projects has ensured continuity of core income and support for participants in our core programming and development towards and into training and employment and opportunity.

We have been able to thrive financially during this period, resulting in having notable value of funds towards our Reserves. This is a success and enables a healthiness for our financial capacity ongoing and to build on in the coming financial year.

We have several large and smaller funding applications awaiting outcome from local and national grant funders and so continue with positive energy at this stage moving forward.

Docusign Envelope ID: 27C13DBF-16D4-4626-A0D6-F25F9A0D0496

TRUSTEES' REPORT FOR THE YEAR ENDED 29TH MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

SOLA Arts is a charitable company limited by guarantee (registered in England and Wales, No. 06655438) incorporated on 24th July 2008 and registered as a charity (number 1128459) on 6th March 2009.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association. The Memorandum and Articles of Association were amended by Special Resolution on 13th February 2009 and again 20th October 2015.

Any one over the age of 18 can become a member. It is managed by an Executive Committee of trustees. Executive committee meetings are held monthly, and agenda items include finance, health & safety and staff reports.

REFERENCE AND ADMINISTRATIVE DETAILS

Name	SOLA Arts
Company Number	06655438
Charity Number	1128459
Registered Office	Room 19, Toxteth Town Hall 15 High Park Street Liverpool Merseyside, L8 8DX
Board of Trustees	The Board of Trustees are also its directors. Members are elected by Annual General Meetings of the members of the council in accordance with the Articles of Association.
Trustees	N U Barikumwe R Mho Zada (Resigned 29th March 2025) H Murshid L Omar A Spiers - Chair N Yousef
Independent Examiner	Ying Huang ACCA, c/o LCVS 151 Dale Street, Liverpool, L2 2AH
Bankers	The Co-operative Bank PLC PO Box 250, Skelmersdale, WN8 6WT

Signed on behalf of the Board of Trustees,

Signed by:

.....14C6ZD78E27F4FA...

A Spiers Trustee – Chair

17 December 2025

Date: .....

Docusign Envelope ID: 27C13DBF-16D4-4626-A0D6-F25F9A0D0496

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

By Order of the Board

Signed by:
14C62D78E27F4FA...

A Spiers - Trustee

Room 19, Toxteth Town Hall
15 High Park Street
Toxteth
Liverpool
Merseyside
L8 8DX

Date: 17 December 2025

Docusign Envelope ID: 27C13DBF-16D4-4626-A0D6-F25F9A0D0496

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOLA ARTS

I report on the accounts of the charitable company for the year ended 29th March 2025, which are set out on pages 10 to 21

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year ended under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:
DF051AE92EBD4B6...

Name: **Mrs Ying Huang**
Relevant professional qualification or body: **ACCA**
Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**
Dated: 17 December 2025

Docusign Envelope ID: 27C13DBF-16D4-4626-A0D6-F25F9A0D0496

STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure) FOR THE YEAR ENDED 29TH MARCH 2025

	Notes	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
Income and endowments from:					
		£	£	£	£
Donations and legacies	3a	5,471	-	5,471	5,446
Charitable activities	3b	142,533	161,033	303,566	352,951
Other Income	3c	241	-	241	
Total income		**148,245**	**161,033**	**309,278**	**358,397**
Expenditure on:					
Charitable Activities	4	140,849	133,661	274,510	267,183
Total expenditure		**140,849**	**133,661**	**274,510**	**267,183**
Net income, net movement in funds		**7,396**	**27,372**	**34,768**	**91,214**
Total funds brought forward	9, 10	94,244	34,701	128,945	37,731
Total funds carried forward	8-10	**101,640**	**62,073**	**163,713**	**128,945**

The notes on pages 12 to 21 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

Docusign Envelope ID: 27C13DBF-16D4-4626-A0D6-F25F9A0D0496

BALANCE SHEET AS AT 29TH MARCH 2025

	Notes	29th March 2025		29th March 2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		3,481		3,775
Current assets					
Debtors	6	23,287		17,201	
Cash at bank and in hand		139,094		111,297	
		162,381		128,498	
Current liabilities					
Creditors: amounts falling due within one year	7	(2,149)		(3,328)	
Net current assets			160,232		125,170
Total assets less current liabilities			**163,713**		**128,945**
Reserves					
Unrestricted funds	8, 9		101,640		94,244
Restricted funds	8,10		62,073		34,701
			163,713		**128,945**

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on: 17 December 2025

Signed by:

14C62D78E27E4EA...

Adele Spiers - Trustee

Docusign Envelope ID: 27C13DBF-16D4-4626-A0D6-F25F9A0D0496

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £10.

2. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011 and the Companies Act 2006.

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company have adequate reserves up to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of monetary donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Docusign Envelope ID: 27C13DBF-16D4-4626-A0D6-F25F9A0D0496

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of £250 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Office Equipment:	33% per annum straight line basis.
Motor Vehicles:	33% per annum straight line basis

Cash and cash equivalents

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

Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

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

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

3. Income and endowments from

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
a. Donations and legacies	£	£	£	£
Donations	5,471	-	5,471	4,255
Gift aid	-	-	-	1,191
	5,471	**-**	**5,471**	**5,446**

Donations and legacies income for 2024 related wholly to unrestricted funds.

b. Charitable activities	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Arts Council National Lottery Project	-	27,000	27,000	-
BEPS Funding Grant	-	-	-	10,000
Citizen Advice Liverpool Household Support Fund	-	2,920	2,920	1,408
Contract and commission income	137,424	-	137,424	235,539
Elizabeth Rathbone Charitable Trust	-	-	-	2,000
Eurogrant	-	-	-	2,000
Liverpool City Council Winter Fuel Grant	-	500	500	-
Liverpool City Council Neighbourhoods Directorate	-	20,000	20,000	-
Mpac Eat to Meet	-	1,700	1,700	9,000
Mpac Child friendly city training & grant opportunity	-	1,000	1,000	-
National Lottery Community Fund	-	93,414	93,414	61,445
Sutton Croft Holiday Activities and Food	-	14,499	14,499	19,448
Therapy income	5,109	-	5,109	6,111
UKSPF Digital Connectivity	-	-	-	6,000
	142,533	**161,033**	**303,566**	**352,951**

Income from charitable activities in 2024 comprised £241,650 for unrestricted funds and £111,301 related to restricted funds.

c. Other Income	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Compensation	241	-	241	-

Income from other income in 2024 was Nil.

SOLA ARTS
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2025

4. Expenditure on Charitable Activities

	Direct Charitable Expenditure 2025 £	Support & Governance Costs 2025 £	Total 2025 £	Total 2024 £
The advancement of public education and help families and dependents who have experienced mental distress by the provision of arts therapy	228,490	46,020	**274,510**	**267,183**

a. Analysed as follows:

	2025	2024
Direct charitable expenditure:	£	£
Staff salary costs	184,775	173,097
Pension	4,172	3,965
Project facilitator fees	14,233	14,714
Sessional fees	9,046	7,624
Interpreting fees	-	640
Motor expenses	1,390	1,828
Travel and subsistence expenses	8,489	13,840
Activities expenses	1,383	5,744
Equipment	327	535
Room hire	-	3,382
Volunteer expenses	2,605	2,626
Donation & Grants	2,070	40
	228,490	**228,035**
Support & Governance costs:	£	£
Staff salary costs	20,579	19,233
Pension	463	441
Insurance	2,466	1,168
Office costs	4,037	3,104
Rent	10,548	7,693
Rates	439	467
Subscriptions	3,731	1,315
Companies House	34	13
Training	9	980
DBS fees	32	43
Bank charges	10	4
Payroll fees	762	785
Accountancy	1,328	1,265
Depreciation	1,582	2,637
	46,020	**39,148**
Total expenditure on charitable activities	**274,510**	**267,183**

£133,661 (2024: £99,219) of the above expenditure relates to restricted funding.

b. Staff Costs	**2025**	**2024**
	£	**£**
Gross wages and salaries	197,961	186,226
Social security costs	7,391	6,104
Pension Costs	4,635	4,406
	209,987	**196,736**

The above staff costs figure includes director's remuneration of £31,973 (2024: £30,577).

c. Particulars of employee numbers:

The average number of employees during the year: 12.00 (2024: 11.83), and calculated on the basis of full-time equivalents, was as follows:

	2025	**2024**
Charitable activities	**6.8**	**6.9**

No employee received emoluments of more than £60,000 during the year. (2024: £nil).

No out-of-pocket expenses were reimbursed to trustees in the year (2024: £nil).

5. Tangible fixed assets

	Office Equipment	**Motor Vehicles**	**Total**
Cost:	**£**	**£**	**£**
Balance at 30th March 2024	23,783	5,000	28,783
Additions	1,288	-	-
Balance at 29th March 2025	**25,071**	**5,000**	**30,071**
Depreciation:			
Balance at 30th March 2024	21,243	3,765	25,008
Charge during the year	1,171	411	1,582
Balance at 29th March 2025	**22,414**	**4,176**	**26,590**
Net Book Value at 29th March 2025	**2,657**	**824**	**3,481**
Net Book Value at 29th March 2024	2,540	1,235	3,775

There were no material capital commitments at the period end. All fixed assets were used in the direct charitable activities of the charity.

6. Debtors

	2025	2024
	£	£
Debtors	21,775	15,652
Prepayments	1,512	1,549
	23,287	**17,201**

7. Creditors: amounts falling due within one year:

	2025	2024
	£	£
Accruals	1,328	2,407
Pension	821	921
	2,149	**3,328**

8. Analysis of net assets between funds

2025	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	2,161	99,479	101,640
Restricted Funds			
Arts Council National Lottery Project	-	16,531	16,531
Citizen Advice Liverpool Household Support Fund	-	371	371
Liverpool City Council Winter Fuel Grant	-	44	44
Liverpool City Council Neighbourhoods Directorate	-	6,350	6,350
National Lottery Community Fund	1,252	37,457	38,709
Sutton Croft Holiday Activities and Food	68	-	68
	1,320	60,753	62,073
Total Funds	**3,481**	**160,232**	**163,713**

2024	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	3,636	90,608	90,244
Restricted Funds			
BEPS Funding Grant	-	10,000	10,000
Citizen Advice Liverpool Household Support Fund	-	475	475
Foyle Foundation	23	-	23
National Lottery Community Fund	-	20,258	20,258
Sutton Croft Holiday Activities and Food	116	3,829	3,945
	139	34,562	34,701
Total Funds	**3,775**	**125,170**	**128,945**

9. Unrestricted Funds

2025	Reserves at beginning of Year	Movements in the Year: Income	Movements in the Year: Expenditure	Reserves at end of Year
	£	£	£	£
General Fund	**94,244**	**148,245**	**(140,849)**	**101,640**

2024	Reserves at beginning of Year	Movements in the Year: Income	Movements in the Year: Expenditure	Reserves at end of Year
	£	£	£	£
General Fund	**15,112**	**247,096**	**(167,964)**	**94,244**

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

Docusign Envelope ID: 27C13DBF-16D4-4626-A0D6-F25F9A0D0496

10. Restricted Funds

2025	Reserves at beginning of Year	Movements in the Year: Income	Movements in the Year: Expenditure	Reserves at end of Year
	£	£	£	£
Arts Council National Lottery Project	-	27,000	(10,469)	16,531
BEPS Funding Grant	10,000	-	(10,000)	-
Citizen Advice Liverpool Household Support Fund	475	2,920	(3,024)	371
Foyle Foundation	23	-	(23)	-
Liverpool City Council Winter Fuel Grant	-	500	(456)	44
Liverpool City Council Neighbourhoods Directorate	-	20,000	(13,650)	6,350
Mpac Eat to Meet	-	1,700	(1,700)	-
Mpac Child friendly city training & grant opportunity	-	1,000	(1,000)	-
National Lottery Community Fund	20,258	93,414	(74,963)	38,709
Sutton Croft Holiday Activities and Food	3,945	14,499	(18,376)	68
Totals	**34,701**	**161,033**	**(133,661)**	**62,073**

2024	Reserves at beginning of Year	Movements in the Year: Income	Movements in the Year: Expenditure	Reserves at end of Year
	£	£	£	£
BEPS Funding Grant	-	10,000	(-)	10,000
Citizen Advice Liverpool Household Support Fund	-	1,408	(933)	475
Edward Gostling Foundation	1,395	-	(1,395)	-
Elizabeth Rathbone Charitable Trust	-	2,000	(2,000)	-
Eurogrant	-	2,000	(2,000)	-
Foyle Foundation	160	-	(137)	23
Mpac Eat to Meet	-	9,000	(9,000)	-
National Lottery Community Fund	21,064	61,445	(62,251)	20,258
Sutton Croft Holiday Activities and Food	-	19,448	(15,503)	3,945
UKSPF Digital Connectivity	-	6,000	(6,000)	-
Totals	**22,619**	**111,301**	**(99,219)**	**34,701**

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as below.

Arts Council National Lottery Project- Contribution towards the running costs of SOLA's creative engagement programme such as Festival 31

BEPS Funding Grant - Contribution towards 16-19 year olds Creative Growing project supporting asylum seeker and refugee mental health through creativity, nature and Art Psychotherapy.

Citizen Advice Liverpool Household Support Fund - Contribution towards Emergency food support for participants.

Eurogrant- Contribution towards Eurovision project costs

Edward Gostling Foundation - Contribution towards art therapy and art activities

Elizabeth Rathbone Charitable Trust- contribution towards the social development workers salary cost

Foyle Foundation - Emergency COVID funding for core costs February 2020 to February 2021

Liverpool City Council Winter Fuel Grant- for utility costs

Liverpool City Council Neighbourhoods Directore- to support festival 31 programme which engages young people with lived experience to develop an interactive and creative on-line toolkit.

Mpac eat to meet - Contribution towards family school holiday activities.

Mpac Child Friendly city training & grant opportunity- contribution towards training

National Lottery Community Fund - Contribution towards core costs

Sutton Croft Holiday Activities and Food - Contribution towards family school holiday activities.

UKSPF Digital Connectivity - Contribute towards to the running costs of SOLA's creative engagement programme such as FESTIVAL 31

11. Operating Lease Commitments

The organisation has a lease commitment (one month notice) of £895 relating to a room at Toxteth town hall community resource centre. (2024: £895).

12. Related Parties

During the year end 29th March 2025, Adele Spiers, a trustee of the charity, received the following payments:

- £14,233 (2024: £14,714) for services provided as a self-employed facilitator.
- £31,973 (2024: £30,577) as an employee of the organisation.

13. Contingent Liabilities

The charitable company did not have any contingent liabilities at 29th March 2025 or 29th March 2024.

14. Guarantees

As at 29th March 2025, 6 members had given a guarantee of £10 each in the event of the company winding-up, total: £60 (2024: 6 members £60).

SOLA ARTS

England & Wales - Charity number 1128459

Accounts

SOLA ARTS

UNAUDITED ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2024

Company No. 06655438
Charity No. 1128459

The trustees are pleased to present their report for the year ended 29th March 2024.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

OBJECTIVES AND ACTIVITIES

The objects of the charitable company are:

1) The advancement of public education by the provision of arts projects.

2) The relief of persons who have become displaced persons or refugees from the countries of their origin or domicile by reasons of hostilities, persecution, oppression, discrimination, natural distress or other like causes, and their families and dependents who are in conditions or need, hardship and distress.

3) The relief of persons who experience mental destress and their families and dependents who are in conditions or need, hardship and distress, by the provision of Art Therapy (also known as Art Psychotherapy).

4) Any other purposes charitable by law for the benefit of the community.

In considering the objectives and activities, the trustees have considered Charity Commission guidance on public benefit to ensure that SOLA Arts is meeting its public benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

The 2023-24 Chair's Report continues to bring optimism for SOLA's next 12 months, celebration of our work and development over the past year.

This year, SOLA has further established as the region's leading Art Psychotherapy offer and focused arts & mental health charity with a focus on supporting displaced people at our core. We have had changes in Trustees and brought in new staff to support this journey, and alongside of this the support of our team including trustees, staff and volunteers continues to bring richness, diversity and a wealth of expertise and dynamism to every aspect of SOLA and our services for the community.

The importance of Art Psychotherapy and Social Support being the underlying foundation for our delivery continues to be fundamental to beneficiary needs and our expansion of this service to provide ever more support has been a very positive development this year.

We continue to have great support from grant making bodies, donations and contracting opportunities to directly support over 700 people throughout the year.

March 2024 an Independent Evaluation was completed reviewing our National Lottery Reaching Communities grant fund for a detailed analysis of our core programme delivery, outcomes and learning.

Conclusion and recommendations of the evaluation report

It can be concluded from this report that Sola Arts 2023 programme has resulted in 695 individuals benefitting tremendously because of accessing the programme, across 15 activities/services. This demonstrates there is a need for the work of Sola Arts and that people are accessing it.

Accessibility: Over 90% of beneficiaries are from the BAMER communities and of all ages and from across Liverpool with a small contingent from wider boroughs. It can be concluded that Sola Arts is delivering on its objects, reaching its beneficiaries, and exceeding its targets. Sola Arts is well connected in the sector. Sola Arts should continue to work with the partners/agencies and strengthen referral pathways into the service and keep abreast of government policy change, especially with the upcoming general election and potential change of Government.

Impact: It can be concluded that Sola Arts is having a positive change on its beneficiaries lives right across the whole programme. This is illustrated by the outcomes detailed in this report e.g.,86.47% experienced reduced isolation, and people felt better connected, 85.32% felt they had improved integration with and in the community, 78.99% were able to access and essential needs, 77.69% were keeping active and focusing on healthy living and 51.07% had reason and opportunity to keep focussed, develop a routine, and felt more positivity in their daily life. It is evident that participation has been a positive experience for the beneficiaries and has had an extremely positive impact on their everyday lives including with their personal circumstances, their rights and entitlements, access to opportunities, family relationships and interactions with society. There is no report/record of any beneficiary not positively benefitting from the programme because of Sola Art's interventions/work. Where an individual has experienced a negative impact, this has been due to their personal situation, circumstance, or incident and outside Sola Art's control. By the very nature of the 15 activities/services offered (with access to in-house Therapy) some have lower beneficiary numbers, but this is relevant to the nature and the capacity of each programme element and not due to lack of need or uptake. The Directions project element will come to an end in March 2024 when the current contract expires with the DWP. It is recommended that further funds be sought to sustain some of these elements albeit at a lower capacity. This is due to the fact that it is expected that a number of beneficiaries under the resettlement Afghan programme will have completed their journey with Sola Arts and be settled by Summer 2024. It is projected that Sola Arts will work with a lesser number of beneficiaries in 2024 which has always been the plan due to the ending of time limited programmes etc.

Funding: Match funding to the current NLCF 3-year award (expiring February 2026) will need to be applied for in 2024 to support the programme going forward and a succession plan income and fundraising plan developed. This report demonstrates that Sola Arts is effective in its current delivery model and resources need to be secured for ongoing provision.

Processes: It can be concluded that the new 5-week settling in process has helped the Sola Arts team understand their approach better, helping the to recognise the importance of their Trauma Informed

Approach and review. The settling-in period is a focal point in the client's journey through which Sola Arts can evaluate and better understand how the charity needs to adapt service delivery and strive for improvement. It is evident that this new process has benefited the clients with a customised calendar produced that meets their needs and interests. This new process should continue and be regularly evaluated.

Monitoring and evaluation tools – Sola Arts uses a wide variety of methods to obtain feedback and understand its impact of the lives of its beneficiaries. Overall, the current system works well and provides good data which the charity can use to adapt and plan its work going forward. Regarding the new co-produced creative evaluation tools trailed in 2023, it is not recommended to use the Bertie creative evaluation tool with children and young people as it produced inaccurate data. Consideration should be given to an alternative method better suited to the target beneficiary group. The Betty creative evaluation tool appears to have worked well, and it is recommended this should be used going forward.

The Development Star trial has resulted in excellent data that captures personal development for beneficiaries as they follow their journey with Sola Arts. Whilst it would be too administratively tasking to undertake these new evaluation methods with all beneficiaries, a bigger sample would be recommended. On this first trial it was circa 12% of total beneficiaries. It is recommended to increase this to 20% especially as there is a projected natural reduction in beneficiary numbers, for the reason already stated herein. Staff/volunteers have regular team meetings and development days. Evaluation should form part of these as a fixed agenda/ itinerary item. This will assist in the whole team both understanding the importance of monitoring and evaluating the work of the charity and; to celebrate the positive impacts their work has for many people's lives. The full evaluation report is available on request.

Coming out of the depths of the COVID pandemic has enabled us to re-establish contract and donations-based income, in particular growing the Adoption Support Funded therapy provision and regaining donations support through private therapy provision for trainee Art Psychotherapists amongst other donation-based therapy.

We delivered a full programme weekly including Art Psychotherapy, Child & Adolescent Psychotherapy, Reflective Parenting interventions, ESOL, Art Group, Creative Growing art & nature, Transitions project supporting social & welfare needs, as well as Creative Exploring visiting art & cultural venues.

Our therapy programme and a therapeutic community approach continue to be the foundation of our delivery and model. Grant funding from the main grants we have received this year, plus Eleanor Rathbone Trust have been supportive to enable this focus.

This year we received part grant funding from Migrant Help to pilot a long awaited and well needed mental health project for 16–19-year-old asylum seekers and recently settled refugees in the region. This will run for 12 months and picks up on our insights in the mental health needs of this participant group over the past 20 year of SOLA's journey. We started as a charity set up initially to support unaccompanied minors through the arts and wellbeing, and in full circle in the most recent years have increasingly been asked to deliver a mental health service for 16–19-year-olds who are a highly vulnerable and neglected age group in genera and especially amongst the refugee and displaced communities in the region. As such, our 16-19 Creative Growing pilot project has evolved providing Art Psychotherapy, Adolescent Psychotherapy and a weekly Therapeutic arts & nature group. Whilst the pilot is small and limited, through this specialist delivery, we are hopeful that we can fill some of the gap in the mental health services in the region.

With the move of Afghan families arrived as part of the ARAP scheme, from temporary accommodation into permanent and independent accommodation, our work with the community in their bridging hotel ended and we wished the families well on their next stage of resettlement. It had been an intense experience supporting the families for over 18 months, and a privilege to do so.

Along with our work with Afghan families in the ARAP scheme, our contracted activities the Directions project ended this year, and we have been successful in partnering again with The Women's Organisation and other key organisations in consortia to run the Paths to Prosperity project. This programme comprises of a smaller number of consortia organisations and a smaller income whilst greater flexibility that aligns well to our approach of supporting people with enduring mental and physical health situations towards independence and improved quality of life. The programme focuses on people not obliged to look for work and so we have chosen to work more with adults who experience long term illness, people with disabilities, people who have younger children not yet in school and women who have historically had their partner solely sustaining the family income.

This fits well into our core participant group in general and we continue the focus on supporting displaced people in these circumstances as well as increasingly people with learning disabilities or mental health challenges from the wider communities.

The Directions and Paths to Prosperity programmes, along with and Adoption Support Fund contracted therapy services have been our two main unrestricted funding streams and contributed significantly to our income throughout the year. Together with these our first National Lottery Reaching Communities grant and HAF and Eat to Meet grants combined through the continue support from MPAC have enabled SOLA to have a solid foundation for the year through which to springboard further smaller enabling grants and ensure that staffing needs can be met whilst enhance options for team delivery, volunteering programmes and essentially our offer to participants according to their needs and alongside of our Objectives.

Our core arts programme was enhanced through a Eurogrant from Culture Liverpool as part of the Eurovision Song Contacts activities and celebrations through the city. It was funded to be a part of this wider cultural programme and an important experience for the Ukraine community whom we support.

With the support from MPAC and LCVS grants HAF and Eat to Meet, and the Citizen Advice Liverpool's Household Support Fund we have been able to continue delivering a varied and dynamic programme of activities during school holidays for displaced families most isolated and vulnerable in our communities.

We began taking our mobile creative space the Creative Calm Van to Initial Accommodation Centres in Liverpool to bring fun filled family bonding activities to people who are newer to the city and have limited funds to support travel costs for their family. Working once again with The Flying Seagull Project brough circus skills and lots of clowning around laughter to each holiday programme and we are grateful of FSP's continued in-kind offer for our families and programming. The van was inspired by the late Carl Peterson a valued Trustee and continues to be one of his legacies at SOLA. With Fawaz having stepped down as Trustee and becoming a member of the staffing team, he has relished taking on the task of repair and upgrading the van to be more comfortable and accessible for participants to use as an activities and therapy space. Fawaz is doing a great job of redesigning the interior with support from our great friend and supporter, George. From Toxteth Town Hall. Our wonderful Cat continued to support SOLA's cause in a number of ways including organising donations of Christmas presents from the English school she now works and by her kindness to put SOLA's Creative Calm Van forward for a Liverpool SOUP grant, which was successful. This has ensured that we can work on the generator and other repairs and ongoing costs for the van and through this work towards a warmer mobile space for the winter and give Fawaz lots to be getting on with to upgrade the van even more!

Whilst we said goodbye to our lovely Hyatt from being one of the Transitions project workers and a valued and loved member of the team, we welcomed Hyatt's continued passion and investment in SOLA by her moving into a Trustee position. Hyatt as a staff member not only supported many individuals and families through their asylum proves and resettlement, whilst also educating about having a warmer home approach and financial literacy as part of the Transitions programme and helped us set up our very own Vintage page working with core volunteers. Hyatt has taken on role as Trustee Secretary, and we look forward to her investment in the Trustee board and bringing her insights into our strategy moving forward.

We were again supported by Liverpool Clinical Commissioning Group for the Greenspaces Programme which enabled us to continue our offer within Toxteth Town Hall community garden, as well as through foraging and programmes connecting people closer with nature.

Foraging continues to be a favoured activity by participants and staff alive and our community garden space continues to be established, being one if not the only community growing project cultivating a range of wild mushrooms and having expert foragers and mycologists teach us how to identify wild food for free.

This year, we contracted the lovely Denise who runs Momentum Expedite to independently evaluate our programming, through a comprehensive review of the effectiveness, outcomes and learnings of our delivery and services. This has been the most expansive of any independent evaluations we've undertaken, been a learning curve and extremely valuable for us to have and be able to reflect upon. As a result, this has impacted our planning and offer to best respond to outcomes and needs identified through the evaluation process. We will continue to contract independent evaluation for 2024-25 to come, seeing value in this approach to support our design and delivery for programming and review the benefits and areas for enhancement in our services.

The socio-politic environment that gives much context to our work continues to be distressing and degrading for our core participants, which we daily work with to ensure that people and families have opportunity for hope and self-agency.

This ongoing and ever more obvious contradiction in the way that the government is treating people seeking asylum is complex and continued to be concerning not only for SOLA's clients whilst also for our team who hold the needs of displaced people at the core of our work and ethos. As such, we have continued to voice these concerns through the strategic networks we sit on and key social policy influencers with whom we are linked.

Seeing the direct impact of the frontline work we do on staff and volunteers; this year we have given platforms and psycho-educational training for our team in Trauma Informed practice. Through this, we have ensured ongoing reflection and review of acknowledging SOLA as a trauma informed service whilst ensuring a space and opportunity to understand the impact of this on the team and provide ways for staff and volunteers to recognise and implement a trauma informed approach for participants and ourselves. This has further held to SOLA being asked to present about Trauma Informed Approaches in ESOL to Liverpool City Council Asylum & Refugee Network ESOL Network.

Working over the past year with new partners such as Vibe, Thrive and ACE, whilst further strengthening collaboration with Belle Vale Children's Centre, the British Red Cross, The Women's Organisation, MOWLL, as well as the Everyman & Playhouse Theatre.

As can be seen, SOLA has continued to explore new options for programme delivery whilst enhancing and further establishing our core programme. SOLA continues to be innovative and committed to best support people most in need of support, showing this through our desire to understand, empathy, passion and action.

Once again, the SOLA team has surpassed any expectation of the quality and benefit of our work for individuals and the community.

Having such a varied skills set, expertise and passion for SOLA's work is testimony to a wonderful and vibrant multi-skilled and multi-talented group of people who make SOLA what it is.

We continue to find ourselves and as a team to adapt, support each other and evolve.

Everyone who has been on the SOLA team journey over the past 12-months has been formidable, compassionate, highly skilled and committed, and I would like to convey sincerest gratitude and respect to our team for this, staff, volunteers, Trustees and supporters.

Without the passion and care of our talented team, SOLA wouldn't be where we are now. With this in mind, I'd like to finish by saying a big THANKS to every single person involved in our programming and delivery!

FINANCIAL REVIEW

Total income in the year was £358,397 (2023: £190,944) of which £111,301 (2023: £93,957) related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £267,183 (2023: £228,829), leaving a surplus for the year of £91,214 (2023: deficit £37,885).

At 29th March 2024 the charitable company's reserves stood at £128,945 (2023: £37,731) of which £34,701 (2023: £22,619) represented restricted funds

RISK MANAGEMENT

The main risks to which the charitable company are exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves; at a level which will allow the charity to cover redundancy costs, lease commitments and continue its activities for three months should no further funding be received.

As at the end of the financial year the unrestricted funds totaled £94,244. The charitable company requires £18,369 for redundancy provision, £895 lease commitments and £41,988 for three months' running costs (Total £61,252).

The trustees' plans for the balance of the unrestricted reserves are the continuation of the staff levels and delivery of projects.

PLANS FOR THE FUTURE

Whilst our sustainability continues to be a priority and increasing our reserves an important consideration for the management and Trustees. Sustainability through increased commissioned services for our core focus and activity, as well as longer-term large grant funding have become a focus for the coming year.

Grant funding, COVID 19 and impact on Reserves

SOLA now feels that we are showing strength coming out of the main COVID pandemic and its impact on our delivery and financial sustainability. Having in fact grown during the COVID pandemic, we have now to focus on the sustainability of this growth. This includes achieving funding to maintain staffing at the current level of 1 full time and 11 part time staff whilst programme delivery recognises need for such a staffing team size.

The foundation of National Lottery Reaching Communities, HAF and Eat to Meet grant funding alongside of ASF contracts as well as Directions and Paths to Prosperity contracts, have allowed us to ensure core delivery.

As with the previous year, this has made us financially sound, and we are looking towards a healthy start for the coming 2024-25 financial year. We intend to continue striving for improved financial standing and growth, whilst ensuring meaningful and considered delivery of provision to the community.

Grant funding has been welcomingly forthcoming, enabling us to respond and adapt. I would like to thank funders stepping in to support and sustain SOLA and our activities, namely; National Lottery Community Fund, MPAC, LCVS and Liverpool City Council all as part of the Liverpool Play Partnership, DWP & ESF, Department of Skills, Liverpool Combined Authority, Liverpool City Council, Liverpool CCG and Mersey Forest, Feeding Liverpool Household Fund, Culture Liverpool, Eleanor Rathbone Charitable Trust and all of our kind donators and supporters, These vital emergency grants and donations have helped us not only survive but indeed thrive in order to meet an increased demand for our services.

All of these funders have been empathetic and encouraging to our delivery and receptiveness to deliver appropriately and in a flexible and proactive way for the people and communities we support.

Commissioned and contracted delivery of arts programming and Art Psychotherapy has begun to increase following the pandemic. This includes contracting by local authority Social Services Children's Services in particular Special Guardianship Teams and by Fostering and Adoption services across the region. As well as contracted delivery for The Women's Organisation through the Directions and the Paths to Prosperity projects has ensured continuity of core income and support for participants in our core programming and development towards and into training and employment and opportunity.

We have been able to thrive financially during this period, resulting in having notable value of funds towards our Reserves. This is a success and enables a healthiness for our financial capacity ongoing and to build on in the coming financial year.

We have several large and smaller funding applications awaiting outcome from local and national grant funders and so continue with positive energy at this stage moving forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

SOLA Arts is a charitable company limited by guarantee (registered in England and Wales, No. 06655438) incorporated on 24th July 2008 and registered as a charity (number 1128459) on 6th March 2009.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association. The Memorandum and Articles of Association were amended by Special Resolution on 13th February 2009 and again 20th October 2015.

Any one over the age of 18 can become a member. It is managed by an Executive Committee of trustees. Executive committee meetings are held monthly, and agenda items include finance, health & safety and staff reports.

REFERENCE AND ADMINISTRATIVE DETAILS

Name	SOLA Arts
Company Number	06655438
Charity Number	1128459
Registered Office	Room 19, Toxteth Town Hall 15 High Park Street Liverpool Merseyside, L8 8DX

Board of Trustees	The Board of Trustees are also its directors. Members are elected by Annual General Meetings of the members of the council in accordance with the Articles of Association.	
Trustees	F Almotlak	(Resigned 27th July 2023)
	N U Barikumwe	(Appointed 1st June 2023)
	R Mho Zada	(Appointed 29th March 2023)
	H Murshid	(Appointed 10th February 2024)
	L Omar	
	A Spiers - Chair	
	N Yousef	
Independent Examiner	Ying Huang ACCA, c/o LCVS 151 Dale Street, Liverpool, L2 2AH	
Bankers	The Co-operative Bank PLC PO Box 250, Skelmersdale, WN8 6WT	

Signed on behalf of the Board of Trustees,

.....

A Spiers Trustee – Chair

Date: 18/12/2024

SOLA ARTS
STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

By Order of the Board

.....

A Spiers - Trustee

Room 19, Toxteth Town Hall
15 High Park Street
Toxteth
Liverpool
Merseyside
L8 8DX

Date: 18/12/2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOLA ARTS

I report on the accounts of the charitable company for the year ended 29th March 2024, which are set out on pages 12 to 23

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year ended under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Ying Huang**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: ..... 18/12/2024..

SOLA ARTS
STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure)
FOR THE YEAR ENDED 29TH MARCH 2024

	Notes	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
Income and endowments from:		£	£	£	£
Donations and legacies	3a	5,446	-	5,446	7,995
Charitable activities	3b	241,650	111,301	352,951	182,949
Total income		**247,096**	**111,301**	**358,397**	**190,944**
Expenditure on:					
Charitable Activities	4	167,964	99,219	267,183	228,829
Total expenditure		**167,964**	**99,219**	**267,183**	**228,829**
Net income/(expenditure), net movement in funds		**79,132**	**12,082**	**91,214**	**(37,885)**
Total funds brought forward	9, 10	15,112	22,619	37,731	75,616
Total funds carried forward	8-10	**94,244**	**34,701**	**128,945**	**37,731**

The notes on pages 14 to 23 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

BALANCE SHEET AS AT 29TH MARCH 2024

	Notes	29th March 2024		29th March 2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		3,775		3,436
Current assets					
Debtors	6	17,201		31,826	
Cash at bank and in hand		111,297		4,525	
		128,498		36,351	
Current liabilities					
Creditors: amounts falling due within one year	7	(3,328)		(2,056)	
Net current assets			125,170		34,295
Total assets less current liabilities			**128,945**		**37,731**
Reserves					
Unrestricted funds	8, 9		94,244		15,112
Restricted funds	8,10		34,701		22,619
			128,945		**37,731**

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on: 18/12/2024

.....
Adele Spiers - Trustee

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £10.

2. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011 and the Companies Act 2006.

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company have adequate reserves up to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of monetary donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of £250 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Office Equipment:	33% per annum straight line basis.
Motor Vehicles:	33% per annum straight line basis

Cash and cash equivalents

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

Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

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

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

3. Income and endowments from

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
a. Donations and legacies	£	£	£	£
Donations	4,255	-	4,255	7,995
Gift aid	1,191	-	1,191	-
	5,446	**-**	**5,446**	**7,995**

Donations and legacies income for 2023 related wholly to unrestricted funds.

b. Charitable activities	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
BEPS Funding Grant	-	10,000	10,000	-
Citizen Advice Liverpool Household Support Fund	-	1,408	1,408	-
Contract and commission income	235,539	-	235,539	84,263
Edward Gostling Foundation	-	-	-	5,000
Elizabeth Rathbone Charitable Trust	-	2,000	2,000	-
ESF Community Fund	-	-	-	16,998
Eurogrant	-	2,000	2,000	-
Feeding Liverpool	-	-	-	1,051
Healthy Activity and Food	-	-	-	-
Holiday Activities and Food	-	-	-	20,500
LCVS Community Impact Fund	-	-	-	2,000
LCVS Holiday Activity & Food	-	-	-	7,000
Mpac	-	-	-	5,500
Mpac Eat to Meet	-	9,000	9,000	-
National Lottery Community Fund	-	61,445	61,445	29,973
Our Liverpool Grant	-	-	-	5,935
Sutton Croft Holiday Activities and Food	-	19,448	19,448	-
Therapy income	6,111	-	6,111	4,729
UKSPF Digital Connectivity	-	6,000	6,000	-
	241,650	**111,301**	**352,951**	**182,949**

Income from charitable activities in 2023 comprised £88,992 for unrestricted funds and £93,957 related to restricted funds.

4. Expenditure on Charitable Activities

	Direct Charitable Expenditure 2024 £	Support & Governance Costs 2024 £	Total 2024 £	Total 2023 £
The advancement of public education and help families and dependents who have experienced mental distress by the provision of arts therapy	228,035	39,148	**267,183**	**228,829**

a. Analysed as follows:

	2024	2023
Direct charitable expenditure:	£	£
Staff salary costs	173,097	103,120
Pension	3,965	2,539
Project facilitator fees	14,714	21,124
Sessional fees	7,624	15,989
Interpreting fees	640	340
Motor expenses	1,828	-
Travel and subsistence expenses	13,840	7,644
Activities expenses	5,744	12,438
Equipment	535	155
Room hire	3,382	2,452
Volunteer expenses	2,626	6,331
Donation	40	1,288
	228,035	**173,420**

	2024	2023
Support & Governance costs:	£	£
Staff salary costs	19,233	34,669
Pension	441	794
Insurance	1,168	2,581
Office costs	3,104	2,537
Rent	7,693	7,636
Rates	467	-
Computer and website expenses	-	1,351
Subscriptions	1,315	294
Companies House	13	13
Training	980	805
DBS fees	43	-
Bank charges	4	-
Payroll fees	785	649
Accountancy	1,265	1,200
Depreciation	2,637	2,880
	39,148	**55,409**
Total expenditure on charitable activities	**267,183**	**228,829**

£99,219 (2023: £92,065) of the above expenditure relates to restricted funding.

b. Staff Costs	2024	2023
	£	£
Gross wages and salaries	186,226	134,268
Social security costs	6,104	3,521
Pension Costs	4,406	3,333
	196,736	**141,122**

The above staff costs figure includes director's remuneration of £30,577 (2023: £23,422).

c. Particulars of employee numbers:

The average number of employees during the year 11.83 (2023: 9,43), and calculated on the basis of full-time equivalents, was as follows:

	2024	2023
Charitable activities	**6.9**	**6.1**

No employee received emoluments of more than £60,000 during the year. (2023: £nil).

No out-of-pocket expenses were reimbursed to trustees in the year (2023: £nil).

5. Tangible fixed assets

	Office Equipment	Motor Vehicles	Total
Cost:	£	£	£
Balance at 30th March 2023	20,807	5,000	25,807
Additions	2,976	-	2,976
Balance at 29th March 2024	**23,783**	**5,000**	**28,783**
Depreciation:			
Balance at 30th March 2023	19,223	3,148	22,371
Charge during the year	2,020	617	2,637
Balance at 29th March 2024	**21,243**	**3,765**	**25,008**
Net Book Value at 29th March 2024	**2,540**	**1,235**	**3,775**
Net Book Value at 29th March 2023	1,584	1,852	3,436

There were no material capital commitments at the period end. All fixed assets were used in the direct charitable activities of the charity.

6. Debtors

	2024	2023
	£	£
Debtors	15,652	30,328
Prepayments	1,549	1,500
	17,201	31,828

7. Creditors: amounts falling due within one year:

	2024	2023
	£	£
Accruals	2,407	1,200
Pension	921	856
	3,328	2,056

8. Analysis of net assets between funds

2024	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	3,636	90,608	90,244
Restricted Funds			
BEPS Funding Grant	-	10,000	10,000
Citizen Advice Liverpool Household Support Fund	-	475	475
Foyle Foundation	23	-	23
National Lottery Community Fund	-	20,258	20,258
Sutton Croft Holiday Activities and Food	116	3,829	3,945
	139	34,562	34,701
Total Funds	3,775	125,170	128,945

2023	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	2,629	12,483	15,112
Restricted Funds			
Edward Gostling Foundation	-	1,395	1,395
Foyle Foundation	160	-	160
National Lottery Community Fund	647	20,417	21,064
	807	21,812	22,619
Total Funds	**3,436**	**34,295**	**37,731**

9. Unrestricted Funds

2024	Reserves at beginning of Year	Movements in the Year: Income	Expenditure	Reserves at end of Year
	£	£	£	£
General Fund	15,112	247,096	(167,964)	94,244

2023	Reserves at beginning of Year	Movements in the Year: Income	Expenditure	Reserves at end of Year
	£	£	£	£
General Fund	54,889	96,987	(136,764)	15,112

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

10. Restricted Funds

2024	Reserves at beginning of Year	Movements in the Year: Income	Movements in the Year: Expenditure	Reserves at end of Year
	£	£	£	£
BEPS Funding Grant	-	10,000	(-)	10,000
Citizen Advice Liverpool Household Support Fund	-	1,408	(933)	475
Edward Gostling Foundation	1,395	-	(1,395)	-
Elizabeth Rathbone Charitable Trust	-	2,000	(2,000)	-
Eurogrant	-	2,000	(2,000)	-
Foyle Foundation	160	-	(137)	23
Mpac Eat to Meet	-	9,000	(9,000)	-
National Lottery Community Fund	21,064	61,445	(62,251)	20,258
Sutton Croft Holiday Activities and Food	-	19,448	(15,503)	3,945
UKSPF Digital Connectivity	-	6,000	(6,000)	-
Totals	**22,619**	**111,301**	**(99,219)**	**34,701**

2023	Reserves at beginning of Year	Movements in the Year: Income	Movements in the Year: Expenditure	Reserves at end of Year
	£	£	£	£
Edward Gostling Foundation	-	5,000	(3,605)	1,395
ESF Community Fund	7,084	16,998	(24,082)	-
Feeding Liverpool	-	1,051	(1,051)	-
Foyle Foundation	297	-	(137)	160
Holiday Activities and Food	2,125	20,500	(22,625)	-
LCVS Community Impact Fund	-	2,000	(2,000)	-
LCVS Holiday Activity & Food	-	7,000	(7,000)	-
LCVS Innovation in Communities Fund	3,860	-	(3,860)	-
Mpac	-	5,500	(5,500)	-
National Lottery Community Fund	1,584	29,973	(10,493)	21,064
Our Liverpool Grant	5,777	5,935	(11,712)	-
Totals	**20,727**	**93,957**	**(92,065)**	**22,619**

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as below.

BEPS Funding Grant - Contribution towards 16-19 year olds Creative Growing project supporting asylum seeker and refugee mental health through creativity, nature and Art Psychotherapy.

Citizen Advice Liverpool Household Support Fund - Contribution towards Emergency food support for participants.

Edward Gostling Foundation - Contribution towards art therapy and art activities

ESF Community Fund - Development of employability skills and social skills through creative activity and skills development, graphic arts skills, cooperative working and exploring set up of a studio run by volunteers. October 2019- July 2020 to deliver moving towards employment programme.

Feeding Liverpool - Contribution towards rent and utilities costs.

Foyle Foundation - Emergency COVID funding for core costs February 2020 to February 2021

Holiday Activities and Food - Contribution towards family and children programme.

LCVS Community Impact Fund - Contribution towards salary costs

LCVS Holiday Activity & Food - Contribution towards family school holiday activities.

LCVS Innovation in Communities Fund - Contribution towards employability programme

Mpac - Contribution towards family school holiday activities.

National Lottery Community Fund - Contribution towards 'Art therapy or Man Chat' project

Our Liverpool Grant - Contribution towards 'Male Art Therapy' project.

Sutton Croft Holiday Activities and Food - Contribution towards family school holiday activities.

UKSPF Digital Connectivity - Contribute towards to the running costs of SOLA's creative engagement programme such as FESTIVAL 31

11. Operating Lease Commitments

The organisation has a lease commitment (one month notice) of £895 (2023: £396).

12. Related Parties

Adele Spiers, a trustee was paid £14,714 (2023: £21,124) as a facilitator on a self- employed basis during the year ended 29th March 2024.

13. Contingent Liabilities

The charitable company did not have any contingent liabilities at 29th March 2024 or 29th March 2023.

14. Guarantees

As at 29th March 2024, 6 members had given a guarantee of £10 each in the event of the company winding-up, total: £60 (2023: 6 members £60).

SOLA ARTS

England & Wales - Charity number 1128459

Accounts

SOLA ARTS

UNAUDITED ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2023

Company No. 06655438
Charity No. 1128459

The trustees are pleased to present their report for the year ended 29th March 2023.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

OBJECTIVES AND ACTIVITIES

The objects of the charitable company are:

1) The advancement of public education by the provision of arts projects.

2) The relief of persons who have become displaced persons or refugees from the countries of their origin or domicile by reasons of hostilities, persecution, oppression, discrimination, natural distress or other like causes, and their families and dependents who are in conditions or need, hardship and distress.

3) The relief of persons who experience mental destress and their families and dependents who are in conditions or need, hardship and distress, by the provision of Art Therapy (also known as Art Psychotherapy).

4) Any other purposes charitable by law for the benefit of the community.

In considering the objectives and activities, the trustees have considered Charity Commission guidance on public benefit to ensure that SOLA Arts is meeting its public benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

2022-23 brings optimism for SOLA's future development and lots of positive growth and programmes over the year.

This year, SOLA as always has continued to develop new opportunities and to strengthen established partnerships. Once again, the Directions project has significantly helped us along with our core budget. We received an increase in the budget for the Directions programme and entered an agreement which will take us to deliver on the project until the end of 2023. This allowed SOLA to bring in an additional Engagement Worker & Project Support to enhance the Transitions social & welfare strand. We were also able to bring in 3 new Art Psychotherapists enhancing our therapy programme, to offer a further 3.5 days support for those most in need.

We continued in partnerships and with support from Liverpool Clinical Commissioning Group and also received enhanced and extended funding to deliver on the Greenspaces Programme also supported by Mersey Forest.

One of the most significant funding successes of 2022-23 was when we received the fantastic news that the our National Lottery Reaching Communities Grant was successful. This meant that we are able to cover the majority of our core delivery now through DWP, ESF (Directions Project) and National Lottery Community Fund. This match funding of two larger funders gives SOLA and the team some well earnt breathing space, through which to explore longer-term sustainability and larger funding to aid this.

The National Lottery Community Fund will cover a match fund until February 2026 and we are hopeful that we will be able to identify funds equivalent to DWP & ESF for core delivery match funding to be assured.

Staffing in 2023 also expanded to employ a second Creative ESOL Tutor, whilst at the end of the financial year we sadly lost the wonderful Catherine ('Cat') who had been such a fantastic ESOL Coordinator & Tutor, as well as overall fantastic team player and creatively inspired facilitator, passionate about SOLA's work. Cat has moved onwards and upwards with her EFL career and we wish her all the luck and hope that she continues to keep contact as she will be missed.

Cat was very involved with SOLA's activities with the Afghan community and through this work we developed close links with Liverpool City Council Asylum & Refugee Team and Refugee Action. We have continued to work with and for the Afghan community amongst other participants over the year.

Our activities with the Afghan community have been varied and holistic; including: school holiday family creative and food activities, exploring the city and region, ESOL, integration and social skills development, employment and start-up support, supporting set-up of an Afghan community group, Art Psychotherapy. These illustrate the range of support from within our core programme and have been enhanced by other activities over the year.

Our lovely and late Trustee Carl Petersen has been in our thoughts and hearts and his legacy in the van we have been setting up, ready to get out to offer a Creative Calm space is now well on the way to being used in the warmer months of 2023. We think that Carl would approve of this new development in our offer, especially as he so valued supporting people most forgotten in society alongside of a passion for both creativity as a healing experience and supporting destitute people.

2022 saw a strengthened working partnership with Turntable Theatre and in December we worked with Turntable Theatre and Afghan women, to hold a fashion show celebrating and even selling the fantastic clothing and accessories that the women made by hand. Held at the Black-E this went down so well, and the women were extremely proud of themselves as they should be given how talented and formidable the women are as creatives!

We also saw the Made of Stars digital art interactive installation, consisting of a massive pyramid which received artwork and soundscapes projected from artists of displaced background from SOLA. This art piece connected with over 2,500 people across Merseyside and was a great pilot experience working with Turntable Theatre.

We look forward to working more with Turntable Theatre and potentially touring the artwork in other UK venues, to raise understanding of the experience of displacement and resettlement.

Once again, the SOLA team has surpassed any expectation of the quality and benefit of our work for individuals and the community.

Having such a varied skills set, expertise and passion for SOLA's work is testimony to a wonderful and vibrant multi-skilled and multi-talented group of people who make SOLA what it is.

We continue to find ourselves and as a team to adapt, support each other and evolve.

Everyone who has been on the SOLA team journey over the past 12-months has been formidable, compassionate, highly skilled and committed, and I would like to convey sincerest gratitude and respect to our team for this, staff, volunteers, Trustees and supporters.

SOLA has supported over 1,118 people through core contact work and mutual aid and a further 2,500 people through wider activities. That is a remarkable total of 3,618 lives creatively changed and positively impacted on in our local communities.

We continue to gain feedback as to the impact of our work, believing in the importance to understand from beneficiaries and partners/stakeholder if and how the work that SOLA is doing is working well, effectively, and enough for those we aim to support. Feedback continues to be really positive, and beneficiaries continue to note the support being a lifeline.

With changes to the government approach to migration and people seeking asylum, 2023 brings in the new Illegal Migration Bill which is of great concern for our team and beneficiaries alike. We have already begun to see increases in people's anxiety and deterioration of people's mental health as a result of concern over their legal status. This has been further impacted by government plans to transport newly arrived people seeking asylum to Rwanda for processing of their asylum claim. There has also been a plan to house people seeking asylum in complexes in the form of floating accommodation centres in remote coastal communities around the UK. One of the places proposed for a floating accommodation is the Wirral, which of course holds significant concern for SOLA. As such, we continue to partner with local campaign groups and local charities to challenge this proposal and raise concern with the local authorities about such a programme.

Simultaneously, we have seen the Home Office move towards granting status to many SOLA beneficiaries who are classed as Legacy Cases with a longer-term asylum claim. This is very welcome, and we are looking forward to supporting people with their resettlement with Leave to Remain.

This ongoing and ever more obvious contradiction in the way that the government is treating people seeking asylum is complex and becoming deeply concerning, not only for SOLA's clients whilst also for our team who hold the needs of displaced people at the core of our work and ethos. As such, we have continued to voice these concerns through the strategic networks we sit on and key social policy influencers with whom we are linked.

We continue to have core focus of journeying alongside the beneficiary from point of need/crisis through to self-agency, independence and moving on. Incorporating options of support from Art Psychotherapy and core skills through psychodynamic, psycho-social and empowerment approaches. As well as social & development support, asylum process navigation, resettlement, creative skills, social skills, social opportunity and employability.

The importance of Art Psychotherapy and Social Support being the underlying foundation for our delivery continues to be fundamental to beneficiary needs. Our expansion of this service to provide ever more support has been a very positive development this year.

Our work providing Art Psychotherapy, Child Psychotherapy and Reflective Parenting for both children/young people who are looked after and for forever families, continues to be a developing aspect of our work and support for people with mental health vulnerabilities. We have been able to sustain income development through this work whilst support children and young people most at risk due to childhood traumas and ACEs. Working with local authority Special Guardianship Teams, Adoption Support agencies and Children's Residential Homes, our expertise support these children, young people, kinship carers, care workers and forever parents is increasingly becoming recognised.

Working over the past year with new partners such as Anfield Primary School, Holy Trinity Church of England Primary School, Banks Road Primary and Belle Vale Children's Centre has been a welcome enhancement to our outreach provision. We've provided Art & ESOL as well as integration-based family creative programmes, to support refugee families and the wider community to connect through creative spaces and activities.

Through partnership with The Everyman Theatre, we welcomed the huge puppet 'Little Amal' (living art installation) to meet pupils and families from Holy Trinity Church of England Primary School as part of her ongoing journey to find her parents. The pupils really connecting with Little Amal and her plight, and with a growing number of Afghan children now at the school. This created a space for the children to share understanding and empathy about the experience of displacement.

Over the past year support from our funders has strengthened resulting in significant activities for families in receipt of free school meals in school holidays. Our increased family-based activities has led to a key partnership with The Flying Seagull Project, who have offered in-kind support for families through clowning and circus based experiences. This has been fantastic, and we hope to develop this partnership further during the coming year.

We continued providing vital Art Psychotherapy, Child & Adolescent Psychotherapy and family therapy-based support face to face and if needed then online.

We have continued providing vital support for extremely vulnerable people seeking asylum and migrants including people facing homelessness during lockdown and people resettling in the region.

Our Transitions programme supported over 150 people with Universal Credit, navigating into resettlement including understanding the welfare system and housing. Whilst our employability programme supported people out of these difficulties, through gaining work through employment opportunities evolving and business start-ups in the cultural sector.

In February 2023 disaster struck Syria and Turkey when a seismic earthquake hit the region, decimating the land and taking too many lives. Many of our participants were linked to the regions where the earthquake hit with family and friends either surviving the disaster or having lost their lives as a result of the earthquake. It was a difficult time for many including beneficiaries and people from the SOLA team directly impacted. Although we had lots of clothes to send over to the regions, we became aware that access to money to buy essentials on the ground was most needed; for food, water and shelter that had become scarce and significantly more expensive when available. Also, to ensure effective medical treatment could be delivered by access to medicines and medical equipment.

We did a fundraiser which raised £1,580 which was sent directly to people on the ground; a doctor, a teacher and a community worker. Over 100 people were supported including people taking refuge in a school in Syria, people in Syria and Turkiye without home or with medical health needs. This included children who were family members of SOLA participants who had become orphaned by the earthquake. The donation was given to 4 different areas and covered 1 days of water, food and tents, as well as medical support.

Here in the SOLA project base, Zuki our 14 year old resident therapy dog welcomed a new playmate and follow canine puppy 'Henry' to the team. Henry, like Zuki is now a permanent part of the SOLA family and is in training with us to become a therapy dog.

As can be seen, SOLA has continued to explore new options for programme delivery whilst enhancing and further establishing our core programme. SOLA continues to be innovative and committed to best support people most in need of support, showing this through our desire to understand, empathy, passion, and action.

Trustees have continued supporting our vital work and we have gained two new Trustees Roya Mho Zada and Fawaz Al Motlak. I'm personally so pleased to be inviting Roya and Fawaz as Trustee especially given their personal experience, understanding and knowledge of SOLA having been beneficiaries and volunteers over the years. This brings our Trustee team to 6, half of whom have lived experience of SOLA's work and impact.

Without the passion and care of our talented team, SOLA wouldn't be where we are now. With this in mind, I'd like to finish by saying a big THANKS to every single person involved in our programming and delivery!

All of these funders have been empathetic and encouraging to our delivery and receptiveness to deliver appropriately and in a flexible and proactive way for the people and communities we support.

FINANCIAL REVIEW

Total income in the year was £190,944 (2022: £195,637) of which £93,957 (2022: £75,286) related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £228,829 (2021: £206,109), leaving a deficit for the year of £37,885 (2022: deficit £10,472).

At 29th March 2023 the charitable company's reserves stood at £37,731 (2022: £75,616) of which £22,619 (2022: £20,727) represented restricted funds

RISK MANAGEMENT

The main risks to which the charitable company are exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves; at a level which will allow the charity to cover redundancy costs, lease commitments and continue its activities for three months should no further funding be received.

As at the end of the financial year the unrestricted funds totaled £15,112. The charitable company requires £13,363 for redundancy provision, £396 lease commitments and £34,191 for three months' running costs (Total £47,950).

We will endeavour to increase both grant income to cover project costs to allow for unrestricted funds to build up reserves to cover this need, as well as expand contracted, commissioned and donations based income to fulfil our reserves budget requirement.

PLANS FOR THE FUTURE

Whilst our sustainability continues to be a priority and increasing our reserves an important consideration for the management and Trustees. Sustainability through increased commissioned services for our core focus and activity, as well as longer-term funding have become a focus for the coming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

SOLA Arts is a charitable company limited by guarantee (registered in England and Wales, No. 06655438) incorporated on 24th July 2008 and registered as a charity (number 1128459) on 6th March 2009.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association. The Memorandum and Articles of Association were amended by Special Resolution on 13th February 2009 and again 20th October 2015.

Any one over the age of 18 can become a member. It is managed by an Executive Committee of trustees. Executive committee meetings are held monthly, and agenda items include finance, health & safety and staff reports.

REFERENCE AND ADMINISTRATIVE DETAILS

Name	SOLA Arts	
Company Number	06655438	
Charity Number	1128459	
Registered Office	Room 19, Toxteth Town Hall 15 High Park Street Liverpool Merseyside, L8 8DX	
Board of Trustees	The Board of Trustees are also its directors. Members are elected by Annual General Meetings of the members of the council in accordance with the Articles of Association.	
Trustees	F AlMotlak	(Appointed 29th March 2023) (Resigned 27th July 2023)
	N U Barikumwe	(Appointed 1st June 2023)
	T Brown	(Appointed 1st August 2022)
	G Al Kalash	(Resigned 8th August 2022)
	R Mho Zada	(Appointed 29th March 2023)
	L Omar	
	C Petersen	(Resigned 8th August 2022)
	A Spiers - Chair	
	N Yousef	
Independent Examiner	Paula Sanchez ACCA, c/o LCVS 151 Dale Street, Liverpool, L2 2AH	
Bankers	The Co-operative Bank PLC PO Box 250, Skelmersdale, WN8 6WT	

Signed on behalf of the Board of Trustees,

.....

A Spiers Trustee – Chair

Date: 18/12/2023

SOLA ARTS
STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

By Order of the Board

.....

A Spiers - Trustee

Room 19, Toxteth Town Hall
15 High Park Street
Toxteth
Liverpool
Merseyside
L8 8DX

Date: 18/12/2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOLA ARTS

I report on the accounts of the charitable company for the year ended 29th March 2023, which are set out on pages 10 to 21

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year ended under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Paula Sanchez**
Relevant professional qualification or body: **ACCA**
Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**
Dated: 19th December 2023

SOLA ARTS
STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure)
FOR THE YEAR ENDED 29TH MARCH 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
Income and endowments from:		£	£	£	£
Donations and legacies	3a	7,995	-	7,995	78
Charitable activities	3b	88,992	93,957	182,949	195,559
Total income		**96,987**	**93,957**	**190,944**	**195,637**
Expenditure on:					
Charitable Activities	4	136,764	92,065	228,829	206,109
Total expenditure		**136,764**	**92,065**	**228,829**	**206,109**
Net (expenditure)/income, net movement in funds		**(39,777)**	**1,892**	**(37,885)**	**(10,472)**
Total funds brought forward	9, 10	54,889	20,727	75,616	86,088
Total funds carried forward	8-10	**15,112**	**22,619**	**37,731**	**75,616**

The notes on pages 12 to 21 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

SOLA ARTS **COMPANY NUMBER 06655438**

BALANCE SHEET AS AT 29TH MARCH 2023

	Notes	29th March 2023		29th March 2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		3,436		6,316
Current assets					
Debtors	6	31,826		27,795	
Cash at bank and in hand		4,525		43,280	
		36,351		71,075	
Current liabilities					
Creditors: amounts falling due within one year	7	(2,056)		(1,775)	
Net current assets			34,295		69,300
Total assets less current liabilities			**37,731**		**75,616**
Reserves					
Unrestricted funds	8, 9		15,112		54,889
Restricted funds	8,10		22,619		20,727
			37,731		**75,616**

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on: ....18/12/2023.....

.....
Adele Spiers - Trustee

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £10.

2. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011 and the Companies Act 2006.

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company can build the reserves up to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of monetary donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of £250 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Office Equipment:	33% per annum straight line basis.
Motor Vehicles:	33% per annum straight line basis

Cash and cash equivalents

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

Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

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

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

3. Income and endowments from

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
a. Donations and legacies	£	£	£	£
Donations	7,995	-	7,995	78

Donations and legacies income for 2022 related wholly to unrestricted funds.

b. Charitable activities	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Barrow Cadbury Trust	-	-	-	1,690
Contract and commission income	84,263	-	84,263	84,035
Edward Gostling Foundation	-	5,000	5,000	-
Eleanor Rathbone Charitable Trust	-	-	-	3,000
ESF Community Fund	-	16,998	16,998	37,975
Feeding Liverpool	-	1,051	1,051	-
Healthy Activity and Food	-	-	-	5,786
Holiday Activities and Food	-	20,500	20,500	11,300
Kickstart	-	-	-	6,864
LCVS Community Impact Fund	-	2,000	2,000	2,500
LCVS Holiday Activity & Food	-	7,000	7,000	-
LCVS Innovation in Communities Fund	-	-	-	5,100
Mpac	-	5,500	5,500	2,000
National Lottery Community Fund	-	29,973	29,973	-
Our Liverpool Grant	-	5,935	5,935	5,935
Therapy income	4,729	-	4,729	29,374
	88,992	**93,957**	**182,949**	**195,559**

Income from charitable activities in 2022 comprised £120,273 for unrestricted funds and £75,286 related to restricted funds.

4. Expenditure on Charitable Activities

	Direct Charitable Expenditure 2023 £	Support & Governance Costs 2023 £	Total 2023 £	Total 2022 £
The advancement of public education and help families and dependents who have experienced mental distress by the provision of arts therapy	173,420	55,409	**228,829**	**206,109**

a. Analysed as follows:

	2023	2022
Direct charitable expenditure:	£	£
Staff salary costs	103,120	107,448
Pension	2,539	2,136
Project facilitator fees	21,124	26,204
Sessional fees	15,989	25,371
Interpreting fees	340	-
Travel and subsistence expenses	7,644	7,362
Activities expenses	12,438	3,638
Equipment	155	2,512
Room hire	2,452	7,023
Volunteer expenses	6,331	4,414
Donation	1,288	-
Motor expenses	-	1,861
	173,420	**187,969**

	2023	2022
Support & Governance costs:	£	£
Staff salary costs	34,669	-
Pension	794	-
Insurance	2,581	2,825
Office costs	2,537	2,104
Rent	7,636	4,749
Computer and website expenses	1,351	1,532
Subscriptions	294	1,018
Companies House	13	388
Training	805	150
Bank charges	-	2
Payroll fees	649	497
Accountancy	1,200	1,060
Depreciation	2,880	3,815
	55,409	**18,140**
Total expenditure on charitable activities	**228,829**	**206,109**

£92,065 (2022: £81,701) of the above expenditure relates to restricted funding.

b. Staff Costs	2023	2022
	£	£
Gross wages and salaries	134,268	106,688
Social security costs	3,521	760
Pension Costs	3,333	2,136
	141,122	**109,584**

The above staff costs figure includes director's remuneration of £23,422 (2022: £16,035).

c. Particulars of employee numbers:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
Charitable activities	**6.1**	**4.7**

No employee received emoluments of more than £60,000 during the year. (2022: £nil).

No out-of-pocket expenses were reimbursed to trustees in the year (2022: £nil).

5. Tangible fixed assets

	Office Equipment	Motor Vehicles	Total
Cost:	£	£	£
Balance at 30th March 2022	20,807	5,000	25,807
Additions	-	-	-
Balance at 29th March 2023	**20,807**	**5,000**	**25,807**
Depreciation:			
Balance at 30th March 2022	17,269	2,222	19,491
Charge during the year	1,954	926	2,880
Balance at 29th March 2023	**19,223**	**3,148**	**22,371**
Net Book Value at 29th March 2023	**1,584**	**1,852**	**3,436**
Net Book Value at 29th March 2022	3,538	2,778	6,316

There were no material capital commitments at the period end. All fixed assets were used in the direct charitable activities of the charity.

6. Debtors

	2023	2022
	£	£
Debtors	30,328	26,233
Prepayments	1,500	1,562
	31,828	**27,795**

7. Creditors: amounts falling due within one year:

	2023	2022
	£	£
Accruals	1,200	1,060
Pension	856	715
	2,056	**1,775**

8. Analysis of net assets between funds

2023	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	2,629	12,483	15,112
Restricted Funds			
Edward Gostling Foundation	-	1,395	1,395
Foyle Foundation	160	-	160
National Lottery Community Fund	647	20,417	21,064
	807	21,812	22,619
Total Funds	**3,436**	**34,295**	**37,731**

2022	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	4,435	50,454	54,889
Restricted Funds			
ESF Community Fund	-	7,084	7,084
Foyle Foundation	297	-	297
Holiday Activity and Food	-	2,125	2,125
LCVS Innovation in Communities Fund	-	3,860	3,860
National Lottery Community Fund	1,584	-	1,584
Our Liverpool Grant	-	5,777	5,777
	1,881	18,846	20,727
Total Funds	**6,316**	**69,300**	**75,616**

9. Unrestricted Funds

2023	Reserves at beginning of Year	Movements in the Year: Income	Expenditure	Reserves at end of Year
	£	£	£	£
General Fund	**54,889**	**96,987**	**(136,764)**	**15,112**

2022	Reserves at beginning of Year	Movements in the Year: Income	Expenditure	Reserves at end of Year
	£	£	£	£
General Fund	**58,946**	**120,351**	**(124,408)**	**54,889**

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

10. Restricted Funds

2023	Reserves at beginning of Year	Movements in the Year: Income	Movements in the Year: Expenditure	Reserves at end of Year
	£	£	£	£
Edward Gostling Foundation	-	5,000	(3,605)	1,395
ESF Community Fund	7,084	16,998	(24,082)	-
Feeding Liverpool	-	1,051	(1,051)	-
Foyle Foundation	297	-	(137)	160
Holiday Activities and Food	2,125	20,500	(22,625)	-
LCVS – Community Impact Fund	-	2,000	(2,000)	-
LCVS Holiday Activity & Food	-	7,000	(7,000)	-
LCVS Innovation in Communities Fund	3,860	-	(3,860)	-
Mpac	-	5,500	(5,500)	-
National Lottery Community Fund	1,584	29,973	(10,493)	21,064
Our Liverpool Grant	5,777	5,935	(11,712)	-
Totals	**20,727**	**93,957**	**(92,065)**	**22,619**

2022	Reserves at beginning of Year	Movements in the Year: Income	Movements in the Year: Expenditure	Reserves at end of Year
	£	£	£	£
Barrow Cadbury Trust	8,850	1,690	(10,540)	-
Eleanor Rathbone Charitable Trust	-	3,000	(3,000)	-
ESF Community Fund	458	37,975	(31,349)	7,084
Foyle Foundation	4,850	-	(4,553)	297
Grow Wild Community Project Funding	546	-	(546)	-
Healthy Activity and Food	-	5,786	(5,786)	-
Holiday Activities and Food	-	11,300	(9,175)	2,125
John Moores Foundation	1,369	-	(1,369)	-
LCVS – Community Impact Fund	-	2,500	(2,500)	-
LCVS Innovation in Communities Fund	-	5,100	(1,240)	3,860
Mpac	1,262	2,000	(3,262)	-
National Lottery Community Fund	7,057	-	(5,473)	1,584
Our Liverpool Grant	2,390	5,935	(2,548)	5,777
Steve Morgan Foundation	360	-	(360)	-
Totals	**27,142**	**75,286**	**(81,701)**	**20,727**

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as below.

Barrow Cadbury Trust - Emergency COVID funding for core costs October 2020 to Mid-April 2021

Edward Gostling Foundation - Contribution towards art therapy and art activities

Eleanor Rathbone Charitable Trust - Contribution towards Creative Confidence project supporting asylum seekers and refugees through by art psychotherapy and social support.

ESF Community Fund - Development of employability skills and social skills through creative activity and skills development, graphic arts skills, cooperative working and exploring set up of a studio run by volunteers. October 2019- July 2020 to deliver moving towards employment programme.

Feeding Liverpool - Contribution towards rent and utilities costs.

Foyle Foundation - Emergency COVID funding for core costs February 2020 to February 2021

Grow Wild Community Project Funding - Contribution towards gardening project.

Healthy Activity and Food - Contribution towards family and children programme.

Holiday Activities and Food - Contribution towards family and children programme.

John Moores Foundation - Contribution towards salary costs.

LCVS – Community Impact Fund - Contribution towards salary costs

LCVS Holiday Activity & Food - Contribution towards family school holiday activities.

LCVS Innovation in Communities Fund - Contribution towards employability programme

LCR Cares Mayoral Fund - Emergency COVID funding for core costs.

Mpac - Contribution towards family school holiday activities.

National Lottery Community Fund - Contribution towards 'Art therapy or Man Chat' project

Our Liverpool Grant - Contribution towards 'Male Art Therapy' project

Steve Morgan Foundation - Emergency COVID funding for core costs

11. Operating Lease Commitments

The organisation has a lease commitment (one month notice) of £396 (2022: £396).

12. Related Parties

Adele Spiers, a trustee was paid £21,124 (2021: £26,204) as a facilitator on a self- employed basis during the year ended 29th March 2023.

13. Contingent Liabilities

The charitable company did not have any contingent liabilities at 29th March 2023 or 29th March 2022.

14. Guarantees

As at 29th March 2023, 6 members had given a guarantee of £10 each in the event of the company winding-up, total: £60 (2022: 5 members £50).

SOLA ARTS

England & Wales - Charity number 1128459

Accounts

SOLA ARTS

ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2022

Company No. 06655438
Charity No. 1128459

The trustees are pleased to present their report for the year ended 29th March 2022.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

OBJECTIVES AND ACTIVITIES

The objects of the charitable company are:

1) The advancement of public education by the provision of arts projects.

2) The relief of persons who have become displaced persons or refugees from the countries of their origin or domicile by reasons of hostilities, persecution, oppression, discrimination, natural distress or other like causes, and their families and dependents who are in conditions or need, hardship and distress.

3) The relief of persons who experience mental destress and their families and dependents who are in conditions or need, hardship and distress, by the provision of Art Therapy (also known as Art Psychotherapy).

4) Any other purposes charitable by law for the benefit of the community.

In considering the objectives and activities, the trustees have considered Charity Commission guidance on public benefit to ensure that Sola Arts is meeting its public benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

2021-22 report comes as we have moved out of COVID and SOLA have experienced a variety of new opportunities for delivery through both online and face-to-face hybrid models of working, as well as opportunities to strengthen and create new partnerships.

After working through ongoing challenges and struggles to accrue sustainability through funding over the years, this year has given sound opportunity increase our grant income and work to support those most vulnerable through this.

We are now in our 18th year of activities, we have, survived the COVID pandemic and continued adapting and thinking creatively for those we support. Our team has evolved and expanded with new staff and volunteers joining and enhancing our ability to provide beneficiary support as well as increase our delivery options. For example, we have employed an ESOL Tutor, Creative Mentor & Project Support and Nature Mentor & Project Support.

It is however with great sadness that we have also lost Carl Petersen who passed away early in 2022. Carl was a devoted and loyal supporter of SOLA, our ethics and activity. Carl was a river of new ideas and focusing on those most vulnerable in our communities. Carl will be missed not forgotten. We will be keeping Carl's legacy at SOLA through the Creative Calm Space; a mobile therapy & activity van that will travel across the city from 2023 providing a safe space for people seeking asylum through therapist support and distractive games, creative activity, accompanied by a chat & drink. We will also start cooking and sharing lunch as staff, volunteers and beneficiaries twice weekly and providing a drop-in Creative Calm space at SOLA once a week for people feeling particularly isolated and in need of social connection. Carl leaves his legacy of 'Stop talking and do; test your idea out, take a risk & try it.', which we will be scribing on our wall and in the Creative Calm Space van to inspire with others as Carl inspired us. Our thoughts and heart go to Carl's family, and we very much hope to stay connected.

We have moved back into primarily face-to-face activity now and keep our options for online support in therapy work where travel proves a challenge for beneficiaries. Moving back into in person delivery has been essential for beneficiaries, staff and volunteers whilst a challenge for some with instigating social contact where in the past few years social isolation has increased and where the pressure to social interact has been compromised. This has resulted ever more in the meaningful and importance of our work.

We continue to find ourselves and as a team remarkably able to adapt, support each other and continue through. I believe that everyone who has been on the SOLA team journey over the past 12months has been formidable, compassionate and committed and would like to convey sincerest gratitude and respect to our team for this, staff, volunteers, Trustees and supporters.

SOLA have been extremely well supported by grant funders and donors whilst our service user numbers have again increased. We have been to respond to particular crisis in particular the evacuation of Afghan nationals and British expats form Afghanistan on the Afghan Relocation and Assistance Policy programme and well as other Afghan resettlement schemes. This has led us to work with agencies such as Refugee Action and Liverpool City Council Asylum Seeker & Refugee Team.

SOLA has supported over 500 people through core contact work and mutual aid. Festival31 took a reconnaissance and reflection break this year and have focused on forming key partnerships for longer term funding applications and collaboration over the coming 3 years.

We know through feedback from beneficiaries that the journey and support people receive has continued to be a lifeline for people who often have no family network or social connection when they first come to SOLA.

We continue to see an intensity of need for people we support, with their personal and emotional circumstances being increasingly more complex and simultaneously our resources and capacity ever more tested. Whilst we continue to respond in a considered way, exploring our strengths, expertise and expanding partnership work were best suited for service delivery.

We continue to have core focus of journeying alongside the beneficiary from point of need/crisis through to self-agency, independence and moving on; incorporating options of support from Art Psychotherapy and core skills through psychodynamic, psycho-social and empowerment approaches as well as social & development support, asylum process navigation, resettlement, creative skills, social skills, social opportunity and employability.

The importance of Art Psychotherapy and Social Support being the underlying foundation for our delivery continues to be fundamental to beneficiary needs.

Over the past year SOLA has received support from MPAC, LCVS and Liverpool Play Partnership has strengthened resulting in significant activities for families in receipt of free school meals in school holidays. Our increased family-based activities has led to a key partnership with The Flying Seagull Project, who have offered in-kind support for families through clowning and circus based experiences. This has been fantastic, and we hope to develop this partnership further during the coming year.

We have continued partnerships with Everyman & Playhouse Theatre for families work enhanced beneficiary opportunities in the arts & cultural sector.

We continued providing vital Art Psychotherapy, Child & Adolescent Psychotherapy and family therapy-based support face to face and if needed then online.

We have continued providing vital support for extremely vulnerable people seeking asylum and migrants including people facing homelessness during lockdown and people resettling in the region.

Whilst the country and SOLA saw so many people loose employment and find themselves financially and personal at crisis point, our Transitions programme supported people into Universal Credits and understanding the welfare system, whilst our employability programme supported people out of these difficulties through gaining work through employment opportunities evolving and business start-ups in the cultural sector.

Zuki our resident therapy dog has continued to visit and support people's emotional wellbeing through joining therapy sessions, continuing to create a relaxing addition to the space.

As can be seen, once again the SOLA Team have pushed into new realms of delivery and ways of supporting each other and those most vulnerable in our community. SOLA continues to be innovative and committed to best support people most in need of support, showing this through our desire to understand, empathy, passion and action.

Trustees have continued supporting our vital work and we have gained and lost people from these roles over the year; Trustees who are all active and representative of the people we support, interests of the charity and expertise that we strive for or hold.

Without such an enthusiastic, committed and talented team our work could not happen and I'd like to finish by saying a big THANKS to every single person who has made this happen!

Grant funding, COVID 19 and impact on Reserves

It is important to recognise the significance and impact of the COVID pandemic on our delivery and activities, financial sustainability and capacity to continue.

SOLA has taken the pandemic and threat on people's life very seriously whilst we have now been able to move into face-to-face provision.

We have been extremely successful with support from COVID Emergency funding which has had a reciprocal impact on our enhanced capacity for sustainability and sound finances in this current financial year. We intend to continue striving for improved financial standing and growth whilst ensuring meaningful and considered delivery of provision to the community.

Grant funding has been welcomingly forthcoming again this past year, enabling us to respond and adapt. I would like to thank funders stepping in to support us to sustain through the pandemic and spanning to date; National Lottery Community Fund, Barrow Cadbury Trust, Liverpool Discretionary Grants, The Foyle Foundation, P H Holt Trust, Steve Morgan Foundation, Albert Hunt Trust and LCR Cares. These vital emergency grants have helped us not only survive but indeed thrive in order to meet an increased demand for our services. These have also provided us in good standing this this coming and next year's income and sustainability.

To thank those funders who have continued to support our programme and without out whom we could not have offered our core programming, namely MPAC & Liverpool Play Partnership, DWP ESF, WEA ESF, Liverpool CCG, Elizabeth Rathbone Trust, LCVS, John Moore's Foundation and Our Liverpool. All of these funders have been empathetic and encouraging to our adaptions during the pandemic, our commitment to continue delivery throughout and support of our ongoing work.

We were so very grateful to also received a significant donation from The Estate of the Late Mrs Fanchon Frohlich, a devoted and inspirational artist, human being and social activist for the arts. This donation was quite unexpected and extremely helpful. We appreciate being considered for this support which has helped both out reserves finances and staff CPD activity.

Commissioned and contracted delivery of arts programming and Art Psychotherapy has begun to increase following the pandemic.

This includes commission for the Generations for Change project and continued contracting by local authority Social Services Children's Services in particular Special Guardianship Teams and by Fostering and Adoption services across the region.

We have been able to survive and thrive financially during this period, resulting in having sufficient Reserves for the first time. This is a significant success and enables a healthiness for our financial capacity not previously experienced. Whilst this is a fantastic development, we will continue to strive for this level of Reserves and unrestricted income.

FINANCIAL REVIEW

Total income in the year was £195,637 (2021: £218,833) of which £75,286 (2021: £116,911) related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £206,109 (2021: £159,575), leaving a deficit for the year of £10,472 (2021: surplus £59,258).

At 29th March 2022 the charitable company's reserves stood at £75,616 (2021: £86,088) of which £20,727 (2021: £27,142) represented restricted funds

RISK MANAGEMENT

The main risks to which the charitable company are exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

It is important to recognise in this report the continued impact of COVID 19 on our delivery and move to in person activities, financial sustainability and generation of unrestricted income.

SOLA has taken the pandemic and threat on people's life very seriously. We have now moved back to face-to-face delivery with a cautiousness and continued vigilance around the physical health vulnerabilities of beneficiaries, volunteers and staff.

We have been able to move through the pandemic and have increased financial stability.

We now plan for risk management in the coming year, having been able to be.

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves; at a level which will allow the charity to cover redundancy costs, lease commitments and continue its activities for three months should no further funding be received.

As at the end of the financial year the unrestricted funds totaled £54,889. The charitable company requires £9,040 for redundancy provision, £396 lease commitments and £30,102 for three months' running costs (Total £39,538).

PLANS FOR THE FUTURE

Whilst our sustainability continues to be a priority and increasing our reserves an important consideration for the management and Trustees. Sustainability through increased commissioned services for our core focus and activity, as well as longer-term funding have become a focus for the coming year.

We currently have several funding applications which we are awaiting outcome from local and national grant funders and so continue with positive energy at this stage moving forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Sola Arts is a charitable company limited by guarantee (registered in England and Wales, No. 06655438) incorporated on 24th July 2008 and registered as a charity (number 1128459) on 6th March 2009.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association. The Memorandum and Articles of Association were amended by Special Resolution on 13th February 2009 and again 20th October 2015.

Any one over the age of 18 can become a member. It is managed by an Executive Committee of trustees. Executive committee meetings are held monthly, and agenda items include finance, health & safety and staff reports.

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Sola Arts	
Company Number	06655438	
Charity Number	1128459	
Registered Office	Room 19, Toxteth Town Hall 15 High Park Street Liverpool Merseyside, L8 8DX	
Board of Trustees	The Board of Trustees are also its Directors. Members are elected by Annual General Meetings of the members of the council in accordance with the Articles of Association.	
Trustees	T Brown G Al Kalash L Omar C Petersen A Spiers - Chair N Yousef	(Appointed 1st August 2022) (Resigned 8th August 2022) (Resigned 8th August 2022)
Independent Examiner	Paula Sanchez ACCA, c/o LCVS 151 Dale Street, Liverpool, L2 2AH	
Bankers	The Co-operative Bank, Lyceum Building, 1 Bold Street, Liverpool L1 4NW	

Signed on behalf of the Board of Trustees,

.....

A Spiers
Director – Chair

Date: 16/12/2022

SOLA ARTS
STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

By Order of the Board

.....

A Spiers
Director

Room 19, Toxteth Town Hall
15 High Park Street
Toxteth
Liverpool
Merseyside
L8 8DX

Date: 16/12/2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOLA ARTS

I report on the accounts of the charitable company for the year ended 29th March 2022, which are set out on pages 9 to 20

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year ended under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

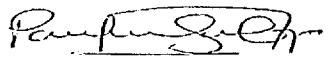
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: **Mrs Paula Sanchez**
Relevant professional qualification or body: **ACCA**
Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: *19th December 2022*

SOLA ARTS
STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure)
FOR THE YEAR ENDED 29TH MARCH 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donations and legacies	3a	78	-	78	7,039
Charitable activities	3b	120,273	75,286	195,559	211,794
Total income		**120,351**	**75,286**	**195,637**	**218,833**
Expenditure on:					
Charitable Activities	4	124,408	81,701	206,109	159,575
Total expenditure		**124,408**	**81,701**	**206,109**	**159,575**
Net (expenditure)/income, net movement in funds		**(4,057)**	**(6,415)**	**(10,472)**	**59,258**
Total funds brought forward	9, 10	58,946	27,142	86,088	26,830
Total funds carried forward	8-10	**54,889**	**20,727**	**75,616**	**86,088**

The notes on pages 11 to 20 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

BALANCE SHEET AS AT 29TH MARCH 2022

	Notes	29th March 2022		29th March 2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		6,316		8,415
Current assets					
Debtors	6	27,795		34,240	
Cash at bank and in hand		43,280		45,317	
		71,075		79,557	
Current liabilities					
Creditors: amounts falling due within one year	7	(1,775)		(1,884)	
Net current assets			69,300		77,673
Total assets less current liabilities			**75,616**		**86,088**
Reserves					
Unrestricted funds	8, 9		54,889		58,946
Restricted funds	8,10		20,727		27,142
			75,616		**86,088**

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on: 16/12/2022

.....

Adele Spiers - Director

1. **Limited Liability**
The charity is a company limited by guarantee. Each member's liability is limited to £10.

2. **Accounting Policies**

Basis of accounting

The accounts 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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011 and the Companies Act 2006.

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

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

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of monetary donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of £250 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Office Equipment:	33% per annum straight line basis.
Motor Vehicles:	33% per annum straight line basis

Cash and cash equivalents

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

Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

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

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

3. Income and endowments from

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
	£	£	£	£
a. Donations and legacies				
Donations	78	-	78	7,039

Donations and legacies income for 2021 related wholly to unrestricted funds

b. Charitable activities	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Albert Hunt Trust	-	-	-	2,000
Barrow Cadbury Trust	-	1,690	1,690	16,350
Contract and commission income	84,035	-	84,035	87,221
Eleanor Rathbone Charitable Trust	-	3,000	3,000	-
Elizabeth Rathbone Charitable Trust	-	-	-	3,000
ESF Community Fund	-	37,975	37,975	5,125
Foyle Foundation	-	-	-	5,000
Healthy Activity and Food	-	5,786	5,786	-
Holiday Activity and Food	-	11,300	11,300	-
John Moores Foundation	-	-	-	5,000
Kickstart	6,864	-	6,864	-
Liverpool City Council– Discretionary grants	-	-	-	5,000
LCVS Community Impact Fund	-	2,500	2,500	-
LCVS Innovation in Communities Fund	-	5,100	5,100	-
LCR Cares Mayoral Fund	-	-	-	5,000
Mpac	-	2,000	2,000	1,900
National Lottery Community Fund	-			40,000
Our Liverpool Grant	-	5,935	5,935	11,870
P H Holt Foundation	-	-	-	5,000
Steve Morgan Foundation	-	-	-	3,600
Therapy income	29,374	-	29,374	7,662
WEA ESF Creative Growth	-	-	-	13,066
	120,273	**75,286**	**195,559**	**211,794**

Income from charitable activities in 2021 comprised £94,883 for unrestricted funds and £116,911 related to restricted funds.

4. Expenditure on Charitable Activities

	Direct Charitable Expenditure 2022 £	Support & Governance Costs 2022 £	Total 2022 £	Total 2021 £
The advancement of public education and help families and dependents who have experienced mental distress by the provision of arts therapy	187,969	18,140	**206,109**	**159,575**

a. Analysed as follows:

	2022	2021
Direct charitable expenditure:	£	£
Staff salary costs	107,448	75,554
Pension	2,136	2,433
Project facilitator fees	26,204	34,246
Sessional fees	25,371	21,963
Interpreting charges	-	213
Travel and subsistence expenses	7,362	2,622
Activities expenses	3,638	2,627
Equipment	2,512	3,001
Room hire	7,023	-
Volunteer expenses	4,414	957
Motor expenses	1,861	1,047
	187,969	**144,663**

	2022	2021
Support & Governance costs:	£	£
Insurance	2,825	345
Office costs	2,104	2,861
Rent	4,749	6,269
Computer and website expenses	1,532	1,543
Subscriptions	1,018	270
Companies House	388	13
Training	150	319
Bank charges	2	-
Payroll fees	497	505
Accountancy	1,060	825
Depreciation	3,815	1,962
	18,140	**14,912**
Total expenditure on charitable activities	**206,109**	**159,575**

£81,701 (2021: £97,032) of the above expenditure relates to restricted funding.

b. Staff Costs

	2022	2021
	£	£
Gross wages and salaries	106,688	75,554
Social security costs	760	-
Pension Costs	2,136	2,433
	109,584	**77,987**

The above staff costs figure includes director's remuneration of £16,035 (2021: £17,215).

c. Particulars of employee numbers:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
Charitable activities	4.7	3.7

No employee received emoluments of more than £60,000 during the year. (2021: £nil).

No out-of-pocket expenses were reimbursed to trustees in the year (2021: £nil).

5. Tangible fixed assets

	Office Equipment	Motor Vehicles	Total
Cost:	£	£	£
Balance at 30th March 2021	19,091	5,000	24,091
Additions during the year	1,716	-	1,716
Balance at 29th March 2022	**20,807**	**5,000**	**25,807**
Depreciation:			
Balance at 30th March 2021	14,843	833	15,676
Charge during the year	2,426	1,389	3,815
Balance at 29th March 2022	**17,269**	**2,222**	**19,491**
Net Book Value at 29th March 2022	**3,538**	**2,778**	**6,316**
Net Book Value at 29th March 2021	4,248	4,167	8,415

There were no material capital commitments at the period end. All fixed assets were used in the direct charitable activities of the charity.

6. Debtors

	2022	2021
	£	£
Debtors	26,233	32,333
Prepayments	1,562	1,907
	27,795	**34,240**

7. Creditors: amounts falling due within one year:

	2022	2021
	£	£
Accruals	1,060	1,650
Pension	715	234
	1,775	**1,884**

8. Analysis of net assets between funds

2022	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	4,435	50,454	54,889
Restricted Funds			
ESF Community Fund	-	7,084	7,084
Foyle Foundation	297	-	297
Holiday Activity and Food	-	2,125	2,125
LCVS Innovation in Communities Fund	-	3,860	3,860
National Lottery Community Fund	1,584	-	1,584
Our Liverpool Grant	-	5,777	5,777
	1,881	18,846	20,727
Total Funds	**6,316**	**69,300**	**75,616**

2021	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	5,598	53,348	58,946
Restricted Funds			
Barrow Cadbury Trust	-	8,850	8,850
ESF Community Fund	-	458	458
Foyle Foundation	-	4,850	4,850
Grow Wild Community Project Funding	-	546	546
John Moores Foundation	-	1,369	1,369
Mpac	-	1,262	1,262
National Lottery Community Fund	2,522	4,535	7,057
Our Liverpool Grant	295	2,095	2,390
Steve Morgan Foundation	-	360	360
	2,817	24,325	27,142
Total Funds	**8,415**	**77,673**	**86,088**

9. Unrestricted Funds

2022	Funds at beginning of Year	Movements in the Year: Income	Movements in the Year: Expenditure	Funds at end of Year
	£	£	£	£
General Fund	58,946	120,351	(124,408)	54,889

2021	Funds at beginning of Year	Movements in the Year: Income	Movements in the Year: Expenditure	Funds at end of Year
	£	£	£	£
General Fund	19,567	101,922	(62,543)	58,946

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

10. Restricted Funds

2022	Funds at beginning of Year	Movements in the Year: Income	Movements in the Year: Expenditure	Funds at end of Year
	£	£	£	£
Barrow Cadbury Trust	8,850	1,690	(10,540)	-
Eleanor Rathbone Charitable Trust	-	3,000	(3,000)	-
ESF Community Fund	458	37,975	(31,349)	7,084
Foyle Foundation	4,850	-	(4,553)	297
Grow Wild Community Project Funding	546	-	(546)	-
Healthy Activity and Food	-	5,786	(5,786)	-
Holiday Activity and Food	-	11,300	(9,175)	2,125
John Moores Foundation	1,369	-	(1,369)	-
LCVS – Community Impact Fund	-	2,500	(2,500)	-
LCVS Innovation in Communities Fund	-	5,100	(1,240)	3,860
Mpac	1,262	2,000	(3,262)	-
National Lottery Community Fund	7,057	-	(5,473)	1,584
Our Liverpool Grant	2,390	5,935	(2,548)	5,777
Steve Morgan Foundation	360	-	(360)	-
Totals	**27,142**	**75,286**	**(81,701)**	**20,727**

2021	Funds at beginning of Year	Movements in the Year: Income	Movements in the Year: Expenditure	Funds at end of Year
	£	£	£	£
Albert Hunt Trust	-	2,000	(2,000)	-
Barrow Cadbury Trust	-	16,350	(7,500)	8,850
Eleanor Rathbone Charitable Trust	-	3,000	(3,000)	-
ESF Community Fund	-	5,125	(4,667)	458
Foyle Foundation	-	5,000	(150)	4,850
Grow Wild Community Project Funding	546	-	-	546
John Moores Foundation	3,076	5,000	(6,707)	1,369
LCVS – Community Impact Fund	535	-	(535)	-
LCR Cares Mayoral Fund	-	5,000	(5,000)	-
Mpac	610	1,900	(1,248)	1,262
National Lottery Community Fund	490	40,000	(33,433)	7,057
Our Liverpool Grant	1,855	11,870	(11,335)	2,390
P H Holt Foundation	-	5,000	(5,000)	-
Swan Mountain Trust	151	-	(151)	-
Steve Morgan Foundation	-	3,600	(3,240)	360
WEA ESF Creative Growth	-	13,066	(13,066)	-
Totals	**7,263**	**116,911**	**(97,032)**	**27,142**

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as below

Albert Hunt Trust - Emergency COVID funding for core costs

Barrow Cadbury Trust - Emergency COVID funding for core costs October 2020 to Mid-April 2021

Eleanor Rathbone Charitable Trust - Contribution towards Creative Confidence project supporting asylum seekers and refugees through by art psychotherapy and social support.

Elizabeth Rathbone Charitable Trust - Contribution towards 'Transitions Social & Development Support' activities

ESF Community Fund - Development of employability skills and social skills through creative activity and skills development, graphic arts skills, cooperative working and exploring set up of a studio run by volunteers. October 2019- July 2020 to deliver moving towards employment programme

Foyle Foundation - Emergency COVID funding for core costs February 2020 to February 2021

Grow Wild Community Project Funding - Contribution towards gardening project

Healthy Activity and Food - Contribution towards family and children programme

Holiday Activity and Food - Contribution towards family and children programme

John Moores Foundation - Contribution towards salary costs

LCVS – Community Impact Fund - Contribution towards salary costs

LCVS Innovation in Communities Fund - Contribution towards employability programme

LCR Cares Mayoral Fund - Emergency COVID funding for core costs

Mpac - Contribution towards the purchase of art and craft materials.

National Lottery Community Fund - Contribution towards 'Art therapy or Man Chat' project

Our Liverpool Grant - Contribution towards 'Male Art Therapy' project

Pilkington Charitable Trust - Contribution towards 'Transitions Social & Development Support' activities

P H Holt Foundation - Emergency COVID funding for core costs

Swan Mountain Trust - Contribution towards 'Male Art Therapy' project

Steve Morgan Foundation - Emergency COVID funding for core costs

Woodward Charitable Trust - Contribution towards core costs

WEA ESF Creative Growth - October 2020 to May 2021 for creative growth moving towards employability and personal development programme.

11. Operating Lease Commitments

The organisation has a lease commitment (one month notice) of £396 (2021: £396).

12. Related Parties

Adele Spiers, a trustee was paid £26,204 (2021: £34,246) as a facilitator on a self- employed basis during the year ended 29th March 2022.

13. Contingent Liabilities

The charitable company did not have any contingent liabilities at 29th March 2022 or 29th March 2021.

14. Guarantees

As at 29th March 2022, 5 members had given a guarantee of £10 each in the event of the company winding-up, total: £50 (2021: 6 members £60).

SOLA ARTS

England & Wales - Charity number 1128459

Accounts

SOLA ARTS

ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2021

Company No. 06655438
Charity No. 1128459

The trustees are pleased to present their report for the year ended 29th March 2021.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

The objects of the charitable company are:

1) The advancement of public education by the provision of arts projects.

2) The relief of persons who have become displaced persons or refugees from the countries of their origin or domicile by reasons of hostilities, persecution, oppression, discrimination, natural distress or other like causes, and their families and dependents who are in conditions or need, hardship and distress.

3) The relief of persons who experience mental destress and their families and dependents who are in conditions or need, hardship and distress, by the provision of Art Therapy (also known as Art Psychotherapy).

4) Any other purposes charitable by law for the benefit of the community.

In considering the objectives and activities, the trustees have considered Charity Commission guidance on public benefit to ensure that Sola Arts is meeting its public benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

This has been another challenging and difficult year for beneficiaries and the world in general. COVID has been the main impact on our beneficiaries and has prompted us to adapt and explore in order to best support those most vulnerable in our communities.

Well, we have reached the 17th year of our activities and life, survived the pandemic so far and continued adapting and thinking creatively for those we support for exceeding what we originally thought our capacity could be.

The year began with a countrywide lockdown, in the summer moving to better social contact options and unfortunately winter returned us to lockdown. Many of our beneficiaries have needed to self-isolate; some finding this helpful with social anxiety whilst others have found it increasingly hard, particularly challenging for families and for staff with personal and family situations.

SOLA took an early stance of precaution around COVID through taking a month's reflection prior to full country lockdown and re-engaging with face-to-face delivery as soon as guidelines allowed for frontline staff. In the summer, a fuller range of face-to-face activities resumed through outdoor programming in our community garden and parks.

We have found ourselves and as a team remarkably able to adapt, support each other and continue through. I believe that everyone who has been on this SOLA team journey over the past 12months has been remarkable, compassionate and committed and would like to convey sincerest gratitude and respect to our team for this.

The SOLA team have continued to be simply amazing during the pandemic, choosing to keep working throughout. This clearly came from a place of knowing that our services and activities would be vital for people during this difficult time. We have adapted to online delivery well and our offer to enable people to access online, gained volunteers to support additional activity need, as well as work as a team to enable our support to continue.

All-be-it one of the worst years for so many people in Merseyside and the UK, SOLA have been such well supported by grant funders whilst our service user numbers have over doubled this year. We have been one of only a few charities being able to fully continue all programmes and client support during this period and as a result of this have expanded our programming and offer. SOLA has supported 400+ people through core contact work and mutual aid, whilst engaging a further 5000+ individuals through Festival31. We know through feedback from beneficiaries that this has been literally a lifeline for people and provided door-step contact and check-ins for people navigating the pandemic alone and lonely.

Our team has continued to evolve, expand and encompass people with more skills and expertise to enhance our delivery. This year's team consisted in total of one full-time and 9 part-time and sessional staff, and 8 volunteers including therapists, mentors, facilitators, engagement support, social worker, childcare, project support and tutors.

We continue to see an intensity of need for people we support, with their personal and emotional circumstances being increasingly more complex and simultaneously our resources and capacity ever more tested. However, we continue to respond in a considered way, exploring our strengths, expertise and expanding partnership work where best suited for service delivery.

We continue to have core focus of journeying alongside the beneficiary from point of need/crisis through to self-agency, independence and moving on; incorporating options of support from Art Psychotherapy and core skills through psychodynamic, psycho-social and empowerment approaches as well as social & development support, asylum process navigation, resettlement, creative skills, social skills, social opportunity and employability.

The importance of Art Psychotherapy and Social Support being the underlying foundation for our delivery continues to be fundamental to beneficiary needs.

SOLA moved to work in mutual aid with local groups in particular Love Liverpool Food, Foodbank and Humanitarian Relief Foundation. Through this we provide over a 100 food and essential items door-step deliveries weekly to the elderly, individuals and families self-isolating, with significant physical or mental health difficulties or unable to access online shopping. We provided this intensively up to end of July and continued for those self-isolating throughout the year.

In addition, we linked with Doctors of the World to receive and share COVID awareness in community languages, enabling people for whom English is not their first language to navigate their COVID journey.

We continued providing vital Art Psychotherapy, Child & Adolescent Psychotherapy and family therapy-based support on-line and where possible face to face.

We have continued providing vital support for extremely vulnerable people seeking asylum and migrants including people facing homelessness during lockdown and people who have been significantly compromised in their asylum claims during lockdown. To aid this, we began a positive relationship with Home Office Asylum Safeguarding Team, SERCO Area Lead and Migrant Help Community Liaison in order to support those most vulnerable in this situation.

Whilst the country and SOLA saw so many people lose employment and find themselves financially and personally at crisis point, our Transitions programme supported people into Universal Credits and understanding the welfare system, whilst our employability programme supported people out of these difficulties through gaining work through employment opportunities evolving as the result of COVID (for example COVID support-lines and distribution warehouses).

Partnership working became even more important over this past 12months. We strengthened partnerships, for example with MPAC, Movema, The Women's Organisation, Liverpool World Centre to name a few, as well as Culture Liverpool and Everyman & Playhouse Theatre to support FESTIVAL31. Delivering weekly family creative sessions for refugee families with Everyman & Playhouse Theatres and having been donated a mobile arts & crafts van from MPAC which has been an invigorating addition to opportunity to reach out within the community.

FESTIVAL31 commissioned and mentored 12 artists of refugee, asylum seeker and migrant backgrounds to deliver artwork for the online festival and use creatively informed social engagement practice. In addition, over 20 grassroots groups, NPOs and other local arts & cultural organisations collaborated in the festival. Culture Liverpool provided an online space and digital support for the programme and Everyman & Playhouse partnered to support social media and enabling the festival strategy. For this support we are truly grateful.

Zuki our resident therapy dog has continued to visit and support people's emotional wellbeing through joining therapy sessions, continuing to create a relaxing addition to the space.

As can be seen, once again the SOLA Team have pushed into new realms of delivery and ways of supporting each other and those most vulnerable in our community. SOLA continues to be innovative and committed to best support people most in need of support, showing this through our desire to understand, empathy, passion and action.

Trustees have continued supporting our vital work and we have gained and lost people from these roles over the year; Trustees who are all active and representative of the people we support, interests of the charity and expertise that we strive for or hold.

Without such an enthusiastic, committed and talented team our work could not happen and I'd like to finish by saying a big THANKS to every single person who has made this happen!

FINANCIAL REVIEW

Total income in the year was £218,833 (2020: £107,739) of which £116,911 (2020: £39,578) related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £159,575 (March 2020: £89,889), leaving a surplus for the year of £59,258 (March 2020: £17,850).

At 29th March 2021 the charitable company's reserves stood at £86,088 (2020: £26,830) of which £27,142 (2020: £7,263) represented restricted funds

RISK MANAGEMENT

The main risks to which the charitable company are exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

It is important to recognise in this report the significance and impact of COVID 19 on our delivery and activities, financial sustainability and capacity to continue.

SOLA has taken the pandemic and threat on people's life very seriously. We have continued with remote working whilst having moved where possible and safe into face-to-face as a frontline therapy provision.

We have been extremely successful with support from COVID Emergency funding, whilst the demand for our support has continued to increase. We continue to be one of the few charities able to work throughout this pandemic.

This is already and we have no doubt will continue to be a worrying and challenging time, but we have continued commitment not to stop delivery, to rise to the challenge and adapt to continue providing vital support.

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves; at a level which will allow the charity to cover redundancy costs, lease commitments and continue its activities for three months should no further funding be received.

As at the end of the financial year the unrestricted funds totaled £58,946. The charitable company requires £6,636 for redundancy provision, £396 lease commitments and £15,635 for three months' running costs (Total £22,667).

GRANT FUNDING, COVID 19 AND PLANS FOR THE FUTURE

Grant funding has been welcomingly forthcoming during the past year, enabling us to respond and adapt. I would like to thank funders stepping in to support us to sustain through the pandemic to date; National Lottery Community Fund, Barrow Cadbury Trust, Liverpool Discretionary Grants, The Foyle Foundation, P H Holt Trust, Steve Morgan Foundation, Albert Hunt Trust and LCR Cares. These vital emergency grants have helped us not only survive but indeed thrive in order to meet an increased demand for our services.

To thank those funders who have continued to support our programme and without out whom we could not have offered our core programming, namely MPAC & Liverpool Play Partnership, DWP ESF, WEA ESF, Elizabeth Rathbone Trust, LCVS, John Moore's Foundation and Our Liverpool. All of these funders have been empathetic and encouraging to our adaptions during the pandemic, our commitment to continue delivery throughout and support of our ongoing work.

Our grant income has thankfully continued throughout the pandemic, whilst like many in the voluntary sector we saw a reduction in regular donations. However, through commissioned and contracted delivery of Art Therapy and activities for external agencies which align with the heart of our expertise and interest, alongside of emergency grant income this has enabled SOLA to survive the initial impact of the pandemic and begin rebuilding of reserves in the latter few months of the year.

Although we have been able to survive and thrive financially during this period, due to staffing increase and thus increase in demand for larger reserves and monthly outgoing, our reserves continue to be stretched. As such, it is expected that reserves will last for up to 3.5months. This is a slight increase compared with last year and thus somewhat healthier however our sustainability continues to be a priority and increasing our reserves an important consideration for the management and Trustees. Sustainability through increased commissioned services for our core focus and activity, as well as longer-term funding have become a focus for the coming year.

We currently have several funding applications which we are awaiting outcome from local and national grant funders and so continue with positive energy at this stage moving forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Sola Arts is a charitable company limited by guarantee (registered in England and Wales, No. 06655438) incorporated on 24th July 2008 and registered as a charity (number 1128459) on 6th March 2009.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association. The Memorandum and Articles of Association were amended by Special Resolution on 13th February 2009 and again 20th October 2015.

Any one over the age of 18 can become a member. It is managed by an Executive Committee of trustees. Executive committee meetings are held monthly and agenda items include finance, health & safety and staff reports.

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Sola Arts.
Company Number	06655438
Charity Number	1128459
Registered Office	Room 19, Toxteth Town Hall 15 High Park Street Liverpool Merseyside, L8 8DX
Board of Trustees	The Board of Trustees are also its Directors. Members are elected by Annual General Meetings of the members of the council in accordance with the Articles of Association.
Trustees	G Al Kalash A Bressans Martins (Resigned 8th June 2020) L Omar C Petersen A Spiers - Chair N Yousef
Independent Examiner	Graham Wright B A (Hons), FCA DChA, c/o LCVS 151 Dale Street, Liverpool, L2 2AH
Bankers	The Co-operative Bank, Lyceum Building, 1 Bold Street, Liverpool L1 4NW

Signed on behalf of the Board of Trustees,

.....

A Spiers
Director – Chair

Date: 21/12/2021

SOLA ARTS
STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

By Order of the Board

.....

A Spiers
Director

Room 19, Toxteth Town Hall
15 High Park Street
Toxteth
Liverpool
Merseyside
L8 8DX

Date: 21/12/2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOLA ARTS

I report on the accounts of the charitable company for the year ended 29th March 2021, which are set out on pages 9 to 19

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year ended under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mr. Graham Wright**
Relevant professional qualification or body: **FCA DChA**
Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: 22 December 2021

SOLA ARTS
STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure)
FOR THE YEAR ENDED 29TH MARCH 2021

	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
Income and endowments from:		£	£	£	£
Donations and legacies	3a	7,039	-	7,039	22,258
Charitable activities	3b	94,883	116,911	211,794	85,481
Total income		**101,922**	**116,911**	**218,833**	**107,739**
Expenditure on:					
Charitable Activities	4	62,543	97,032	159,575	89,889
Total expenditure		**62,543**	**97,032**	**159,575**	**89,889**
Net income, net movement in funds		**39,379**	**19,879**	**59,258**	**17,850**
Total funds brought forward	9, 10	19,567	7,263	26,830	8,980
Total funds carried forward	8-10	**58,946**	**27,142**	**86,088**	**26,830**

The notes on pages 11 to 19 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

SOLA ARTS
BALANCE SHEET AS AT 29TH MARCH 2021

COMPANY NUMBER 06655438

	Notes	29th March 2021		29th March 2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		8,415		1,230
Current assets					
Debtors	6	34,240		22,986	
Cash at bank and in hand		45,317		4,164	
		79,557		27,150	
Current liabilities					
Creditors: amounts falling due within one year	7	(1,884)		(1,550)	
Net current assets			77,673		25,600
Total assets less current liabilities			**86,088**		**26,830**
Reserves					
Unrestricted funds	8, 9		58,946		19,567
Restricted funds	8,10		27,142		7,263
			86,088		**26,830**

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on: 21/12/2021

.....

Adele Spiers - Director

21 December 2021

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £10.

2. Accounting Policies

Basis of accounting

The accounts 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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) (effective 1st January 2015), Charities Act 2011 and the Companies Act 2006.

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

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

Going concern

The Charitable Company has not been significantly impacted financially by Covid-19, due to receiving emergency funding from seven funders. At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of monetary donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of £250 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Office Equipment:	33% per annum straight line basis.
Motor Vehicles:	33% per annum straight line basis

Cash and cash equivalents

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

Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

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

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

3. Income and endowments from

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
a. Donations and legacies	£	£	£	£
Donations	7,039	-	7,039	22,258

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
b. Charitable activities	£	£	£	£
Albert Hunt Trust	-	2,000	2,000	-
Barrow Cadbury Trust	-	16,350	16,350	
Contract and commission income	82,221	-	87,221	39,298
Elizabeth Rathbone Charitable Trust	-	3,000	3,000	-
Foyle Foundation	-	5,000	5,000	-
Grow Wild Community Project Funding	-	-	-	4,000
John Moores Foundation	-	5,000	5,000	5,000
Liverpool City Council– Discretionary grants	5,000	-	5,000	-
LCVS – Community Impact Fund	-	-	-	2,000
LCR Cares Mayoral Fund	-	5,000	5,000	-
Mpac	-	1,900	1,900	1,383
National Lottery Community Fund	-	40,000	40,000	-
Our Liverpool Grant		11,870	11,870	11,870
P H Holt Foundation	-	5,000	5,000	-
Steve Morgan Foundation	-	3,600	3,600	-
Therapy income	7,662	-	7,662	6,605
Woodward Charitable Trust	-	-	-	450
WEA ESF Community Fund – Round 1	-	5,125	5,125	14,875
WEA ESF Creative Growth	-	13,066	13,066	-
	94,883	**116,911**	**211,794**	**85,481**

4. Expenditure on Charitable Activities

	Direct Charitable Expenditure 2021	Support & Governance Costs 2021	Total 2021	Total 2020
	£	£	£	£
The advancement of public education and help families and dependents who have experienced mental distress by the provision of arts therapy	144,663	14,912	**159,575**	**89,889**

a. Analysed as follows:

	2021	2020
Direct charitable expenditure:	£	£
Staff salary costs	75,554	43,193
Pension	2,433	491
Project facilitator fees	55,626	25,058
Sessional Work	583	-
Interpreting charges	213	-
Travel expenses	2,622	4,860
Activities expenses	2,627	1,034
Equipment	3,001	626
Room hire	-	260
Volunteer expenses	957	3,055
Van expenses	1,047	
	144,663	**78,577**

	2021	2020
Support & Governance costs:	£	£
Insurance	345	956
Office costs	2,861	1,586
Rent	6,269	6,153
Computer and website expenses	1,543	657
Subscriptions	270	56
Legal & Professional	13	13
Training	319	-
Payroll fees	505	451
Accountancy	825	825
Depreciation	1,962	615
	14,912	**11,312**
Total expenditure on charitable activities	**159,575**	**89,889**

£97,032 (2020: £39,389) of the above expenditure relates to restricted funding.

b. Staff Costs

	2021	2020
	£	£
Gross wages and salaries	75,554	43,193
Social security costs	-	-
Pension Costs	2,433	491
	77,987	**43,684**

The above staff costs figure includes director's remuneration of £17,215 (2020: £7,665).

c. Particulars of employee numbers:

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	Total 2021	Total 2020
Charitable activities	3.7	2.5

No employee received emoluments of more than £60,000 during the year. (2020: £nil).

No out-of-pocket expenses were reimbursed to trustees in the year (2020: £nil).

5. Tangible fixed assets

	Office Equipment	Motor Vehicles	Total
Cost:	£	£	£
Balance at 30th March 2020	14,945	-	14,945
Additions during the year	4,146	5,000	9,146
Disposals during the year	-	-	-
Balance at 29th March 2021	**19,091**	**5,000**	**24,091**
Depreciation:			
Balance at 30th March 2020	13,715	-	13,715
Charge during the year	1,128	833	1,962
Disposals during the year	-	-	-
Balance at 29th March 2021	**14,843**	**833**	**15,676**
Net Book Value at 29th March 2021	**4,248**	**4,167**	**8,415**
Net Book Value at 29th March 2020	1,230	-	1,230

There were no material capital commitments at the period end. All fixed assets were used in the direct charitable activities of the charity.

6. Debtors

	2021 £	2020 £
Debtors	32,333	22,986
Prepayments	1,907	-
	34,240	**22,986**

7. Creditors: amounts falling due within one year:

	2021 £	2020 £
Pension	234	-
Accruals	1,650	1,550
	1,884	**1,550**

8. Analysis of net assets between funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Funds			
General Fund	5,598	53,348	58,946
Restricted Funds			
Barrow Cadbury Trust	-	8,850	8,850
Foyle Foundation	-	4,850	4,850
Grow Wild Community Project Funding	-	546	546
John Moores Foundation	-	1,369	1,369
Mpac	-	1,262	1,262
National Lottery Community Fund	2,522	4,535	7,057
Our Liverpool Grant	295	2,095	2,390
Steve Morgan Foundation	-	360	360
WEA ESF Community Fund – Round 1	-	458	458
	2,817	24,325	27,142
Total Funds	**8,415**	**77,673**	**86,088**

9. Unrestricted Funds

		Movements in the Year		
	Resources at beginning of Year £	Income £	Expenditure £	Resources at end of Year £
General Fund	**19,567**	**101,922**	**(62,543)**	**58,946**

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

10. Restricted Funds

		Movements in the Year		
	Resources at beginning of Year	Income	Expenditure	Resources at end of Year
	£	£	£	£
Albert Hunt Trust	-	2,000	(2,000)	-
Barrow Cadbury Trust	-	16,350	(7,500)	8,850
Eleanor Rathbone Charitable Trust	-	3,000	(3,000)	-
Foyle Foundation	-	5,000	(150)	4,850
Grow Wild Community Project Funding	546	-	-	546
John Moores Foundation	3,076	5,000	(6,707)	1,369
LCVS – Community Impact Fund	535	-	(535)	-
LCR Cares Mayoral Fund	-	5,000	(5,000)	-
Mpac	610	1,900	(1,248)	1,262
National Lottery Community Fund	490	40,000	(33,433)	7,057
Our Liverpool Grant	1,855	11,870	(11,335)	2,390
P H Holt Foundation	-	5,000	(5,000)	-
Swan Mountain Trust	151	-	(151)	-
Steve Morgan Foundation	-	3,600	(3,240)	360
WEA ESF Community Fund – Round 1	-	5,125	(4,667)	458
WEA ESF Creative Growth	-	13,066	(13,066)	-
Totals	**7,263**	**116,911**	**(97,032)**	**27,142**

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as below

Albert Hunt Trust - Emergency COVID funding for core costs

Barrow Cadbury Trust - Emergency COVID funding for core costs October 2020 to Mid-April 2021

Eleanor Rathbone Charitable Trust - Contribution towards Creative Confidence project supporting asylum seekers and refugees through by art psychotherapy and social support.

Elizabeth Rathbone Charitable Trust - Contribution towards 'Transitions Social & Development Support' activities

Foyle Foundation- Emergency COVID funding for core costs February 2020 to February 2021

Grow Wild Community Project Funding - Contribution towards gardening project

John Moores Foundation - Contribution towards salary costs

Liverpool City Council – Discretionary grant business support

LCVS – Community Impact Fund - Contribution towards salary costs

LCR Cares Mayoral Fund - Emergency COVID funding for core costs

Mpac - Contribution towards the purchase of art and craft materials.

National Lottery Community Fund - Contribution towards 'Art therapy or Man Chat' project

Our Liverpool Grant - Contribution towards 'Male Art Therapy' project

Pilkington Charitable Trust - Contribution towards 'Transitions Social & Development Support' activities

P H Holt Foundation - Emergency COVID funding for core costs

Swan Mountain Trust - Contribution towards 'Male Art Therapy' project

Steve Morgan Foundation - Emergency COVID funding for core costs

Woodward Charitable Trust - Contribution towards core costs

WEA ESF Community Fund – Round 1- Development of employability skills and social skills through creative activity and skills development, graphic arts skills, cooperative working and exploring set up of a studio run by volunteers. October 2019- July 2020 to deliver moving towards employment programme

WEA ESF Creative Growth - October 2020 to May 2021 for creative growth moving towards employability and personal development programme.

11. Operating Lease Commitments

The organisation has a lease commitment (one month notice period) of £396 (2020: £396).

12. Related Parties

Adele Spiers, a trustee was paid £34,246 (2020: £15,434) as a facilitator on a self- employed basis during the year ended 29th March 2021.

13. Contingent Liabilities

The charitable company did not have any contingent liabilities at 29th March 2021 or 29th March 2020.

14. Guarantees

As at 29th March 2021, 6 members had given a guarantee of £10 each in the event of the company winding-up, total: £60 (2020: 6 members £60).