
SOLA ARTS

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

**Company No. 06655438
Charity No. 1128459**

SOLA ARTS TRUSTEES' REPORT FOR THE YEAR ENDED 29TH MARCH 2021

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 distress 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 12 months 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.

SOLA ARTS TRUSTEES' REPORT FOR THE YEAR ENDED 29TH MARCH 2021

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).

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TRUSTEES' REPORT FOR THE YEAR ENDED 29TH MARCH 2021

Partnership working became even more important over this past 12 months. 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.

SOLA ARTS TRUSTEES' REPORT FOR THE YEAR ENDED 29TH MARCH 2021

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 adaptations 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 3.5 months. 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.

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TRUSTEES' REPORT FOR THE YEAR ENDED 29TH MARCH 2021

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 8 th 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,


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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

Respective responsibilities of trustees and examiner

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

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

SOLA ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2021

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.

SOLA ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2021

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
	=====	=====	=====	=====

SOLA ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2021

	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

SOLA ARTS**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2021****a. Analysed as follows:**

	2021	2020
	£	£
<i>Direct charitable expenditure:</i>		
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
	£	£
<i>Support & Governance costs:</i>		
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).

SOLA ARTS**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2021****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	Total
	2021	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 30 th 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 30 th 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 29 th 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
	=====	=====

SOLA ARTS**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2021****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
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	2,817	24,325	27,142
	-----	-----	-----
Total Funds	8,415	77,673	86,088
	=====	=====	=====

9. Unrestricted Funds

		<u>Movements in the Year</u>		
	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.

SOLA ARTS**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2021****10. Restricted Funds**

	Resources at beginning of Year £	Movements in the Year		Resources at end of Year £
		Income £	Expenditure £	
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

SOLA ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2021

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).