
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 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

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 12 months 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 from 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 adaptations 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.

SOLA ARTS

TRUSTEES' REPORT FOR THE YEAR ENDED 29TH MARCH 2022

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.

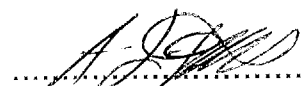
The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association. The Memorandum and Articles of Association were amended by Special Resolution on 13th February 2009 and again 20th October 2015.

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 1 st August 2022) (Resigned 8 th August 2022) (Resigned 8 th 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

Respective responsibilities of trustees and examiner

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

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.

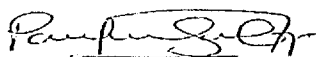
Basis of independent examiner's statement

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 Charitieshave 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	29 th March 2022		29 th 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).

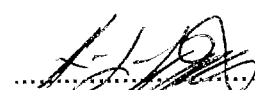
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

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.

SOLA ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2022

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

SOLA ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
b. Charitable activities				
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
	=====	=====	=====	=====

SOLA ARTS**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2022****a. Analysed as follows:**

	2022	2021
	£	£
<i>Direct charitable expenditure:</i>		
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
	£	£
<i>Support & Governance costs:</i>		
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).

SOLA ARTS**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2022****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 30 th 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 30 th 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 29 th 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
	=====	=====

SOLA ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2022

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

SOLA ARTS**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2022****9. Unrestricted Funds**

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

2021	Funds at beginning of Year £	<u>Movements in the Year</u>		Funds at end of Year £
		Income £	Expenditure £	
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 £	<u>Movements in the Year</u>		Funds at end of Year £
		Income £	Expenditure £	
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
	=====	=====	=====	=====

SOLA ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2022

2021	<u>Movements in the Year</u>			
	Funds at beginning of Year	Income	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

SOLA ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2022

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).