
SOLA ARTS

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

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

SOLA ARTS

TRUSTEES' REPORT FOR THE YEAR ENDED 29TH MARCH 2024

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 of need, hardship and distress.
- 3) The relief of persons who experience mental distress and their families and dependents who are in conditions of 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.

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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.

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TRUSTEES' REPORT FOR THE YEAR ENDED 29TH MARCH 2024

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 general 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.

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TRUSTEES' REPORT FOR THE YEAR ENDED 29TH MARCH 2024

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.

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TRUSTEES' REPORT FOR THE YEAR ENDED 29TH MARCH 2024

Foraging continues to be a favoured activity by participants and staff alike 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.

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TRUSTEES' REPORT FOR THE YEAR ENDED 29TH MARCH 2024

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.

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TRUSTEES' REPORT FOR THE YEAR ENDED 29TH MARCH 2024

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

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TRUSTEES' REPORT FOR THE YEAR ENDED 29TH MARCH 2024

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 27 th July 2023)
N U Barikumwe	(Appointed 1 st June 2023)
R Mho Zada	(Appointed 29 th March 2023)
H Murshid	(Appointed 10 th 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

Respective responsibilities of trustees and examiner

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

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	29 th March 2024		29 th 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

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2024

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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2024

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.

SOLA ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2024

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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
b. Charitable activities				
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
	=====	=====	=====	=====

SOLA ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2024

a. Analysed as follows:

	2024	2023
	£	£
<i>Direct charitable expenditure:</i>		
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
	£	£
<i>Support & Governance costs:</i>		
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.

SOLA ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2024

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 30 th 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 30 th 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 29 th 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.

SOLA ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2024

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

SOLA ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2024

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	<u>Movements in the Year</u>		Reserves at end of Year
		Income	Expenditure	
	£	£	£	£
General Fund	15,112	247,096	(167,964)	94,244
	=====	=====	=====	=====

2023	Reserves at beginning of Year	<u>Movements in the Year</u>		Reserves at end of Year
		Income	Expenditure	
	£	£	£	£
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.

SOLA ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2024

10. Restricted Funds

2024	Reserves at beginning of Year	Movements in the Year		Reserves at end of Year
		Income	Expenditure	
	£	£	£	£
BEPS Funding Grant	-	10,000	(-)	10,000
Citizen Advice Liverpool	-	1,408	(933)	475
Household Support Fund	-	-	(1,395)	-
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		Reserves at end of Year
		Income	Expenditure	
	£	£	£	£
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.

SOLA ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH MARCH 2024

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).